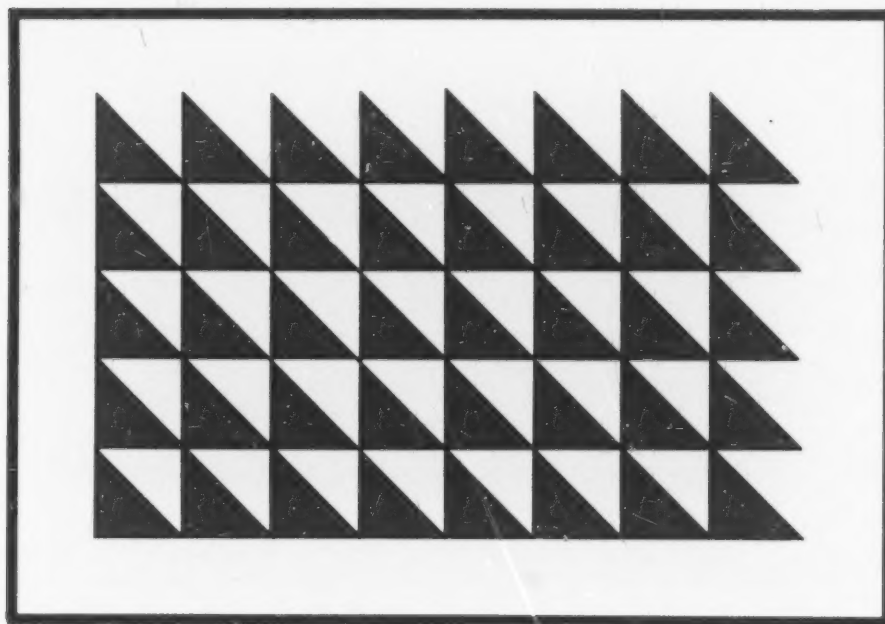


1986

AMS Guide to Management Compensation



**Salary and benefit information
for management personnel
in the United States and Canada**

100 cities

2,362 companies

30,433 employees

Fourteenth Annual **Guide To Management Compensation**

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AMS Management Information Committee

OBJECTIVES

To provide up-to-date information on various aspects of management through survey activities and to disseminate this data through appropriate society committees and members; and to make this information available to other professional organizations, managers and educators.

The AMS salary survey data shall reveal trends and the going job rate for comparable jobs in the business community. This does not include starting hire rates or salary ranges.

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Introduction

Recognizing the need for current, reliable salary and benefit information for management personnel, the AMS Management Information Committee is pleased to present the findings of the Fourteenth Annual AMS salary survey of twenty key, exempt "benchmark" positions found in most companies in the United States and Canada.

The survey is made possible through the cooperation of the vast network of AMS chapters throughout the United States and Canada. Input has been provided by numerous member and non-member participants in the areas of local AMS chapters.

This report gives annual base compensation in effect on September 16, 1985 for each of the 20 positions in the survey. It presents salary data for 30,433 management employees in 2,362 companies in 100 cities.

Data includes the weighted average for annual salaries paid, number of employees reported in the survey and number of companies reporting and also the three quartile rates: first, third, and the median.

The three quartile rates are a good indication of the frequency distribution in the upper and lower range. See the "Guide to Use of Survey Data" for details on the development of these figures.

Corollary information highlights latest trends in company policies on kinds of incentive programs, types of salary increases, merit budget percentages, overtime practices and ways compensation rates are determined.

The 1986 *Guide to Management Compensation* correlates overall salary and benefit information and is sent without charge to all participating member and non-member companies.

All AMS chapters participating in this survey are provided with detailed salary data and benefit information for publication of a local salary survey report. In many chapters these local reports are available and include detailed salary information by type of business. For further information, contact AMS international headquarters in Willow Grove, Pennsylvania to inquire about these reports.

We welcome your comments regarding the format of this survey, the positions included, and other suggestions that will make the guide a more effective management tool for determining fair, competitive salaries, personnel policies and benefits for your employees.

Map of AMS Chapters in United States and Canada



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Akron-Canton, OH	30	Greenville, SC	36	Portland, OR	39
Albany, NY	26	Hamilton, ON	40	Providence, RI	28
Atlantic City, NJ	26	Harrisburg Area, PA	27	Pueblo, CO	39
Baltimore, MD	26	High Point, NC	36	Reading, PA	28
Battle Creek-Kalamazoo, MI	30	Houston, TX	36	Regina, SK	41
Birmingham, AL	34	Indianapolis, IN	32	Richmond, VA	37
Boston, MA	26	Jacksonville, FL	36	Roanoke, VA	38
Bridgeport (Greater), CT ¹	26	Kansas City, MO	33	Rochester, NY	29
Buffalo, NY	26	Kingsport (East TN)	36	Rockford, IL	32
Cedar Rapids, IA	32	Kitchener (Grand Valley), ON	40	Sabine-Neches, TX	38
Charlotte, NC	35	Knoxville (Greater), TN	36	St. Louis, MO	34
Chattanooga, TN	35	Lancaster, PA	27	Salem Area, OR	39
Chicago, IL	30	Lehigh Valley, PA	27	San Antonio, TX	38
Chicago (North/West), IL ²	30	Lexington, KY	37	San Francisco, CA	39
Cincinnati, OH	30	Lincoln, NE	33	San Jose, CA	40
Cleveland, OH	31	Little Rock, AR	37	Seattle, WA	40
Columbia, SC	35	Los Angeles, CA	39	Sequoia/Palo Alto, CA	40
Columbus, OH	31	Louisville, KY	37	Springfield (Western MA)	29
Concord, NH	27	Madison, WI	33	Stamford (Southern CT) ⁶	29
Dallas, TX	35	Mid-Missouri	33	Stockton, CA	40
Davenport, IA (Quad-Cities) ³	32	Milwaukee, WI	33	Syracuse, NY	29
Dalton (N/W), GA	35	Minneapolis-St. Paul, MN	33	Tampa Bay, FL	38
Dayton, OH	31	Minnesota (Southern)	34	Toledo Area, OH	32
Delaware	27	Montreal, PQ	41	Toronto, ON	41
Des Moines, IA	32	Nashville, TN	37	Tulsa, OK	38
Detroit Area, MI	31	Newark, (Metro NJ) ⁵	27	Washington, DC	29
Dover (Southern DE)	27	New York, NY	28	Westchester, NY	29
Eugene, OR	39	Oklahoma City, OK	37	Wichita, KS	34
Evansville, IN	31	Omaha, NE	34	Winnipeg, MB	41
Fargo-Moorhead, ND	33	Orlando (Greater), FL	37	Winston-Salem, NC	38
Fort Wayne, IN	31	Philadelphia, PA	28	Worcester, MA	29
Fort Worth, TX	35	Phoenix, AZ	39	York, PA	30
Grand Rapids (West MI) ⁴	31	Pittsburgh, PA	28		
Greensboro, NC	35	Portland, ME	28		

1 Bridgeport, Shelton, Trumbull, New Haven, Fairfield, Stamford, Norwalk, Westport

2 Des Plaines, Schaumburg, Deerfield, Oak Brook, Elmhurst

3 Davenport, IA; Moline, E. Moline, Rock Island, IL

4 Grand Rapids, Big Rapids, Wyoming, Muskegon, Zeeland

5 Newark, East Orange, Summit, Clifton, Elizabeth, Morristown

6 Stamford, Old Greenwich, Wilton, Danbury, Darien

Guide To Use of Survey Data

We are pleased to present the results of the fourteenth annual survey of salaries of management personnel. This survey has been developed to provide AMS members and non-members with reliable, exempt salary and benefit information covering the management spectrum but excluding top management.

SCOPE OF THE SURVEY

This survey covers 20 carefully selected exempt management positions that are representative "benchmark" jobs in all types of business. (Fifteen are general administrative positions and five are plant or factory related.) The effective date of this survey is September 16, 1985. Please note that the annual base compensation for the 20 management positions is reported in thousands of dollars.

TYPES OF BUSINESS

All types of business are represented in the survey, including: 1) Manufacturing/Processing; 2) Banking/Insurance/Financial; 3) Retail/Wholesale Sales & Distribution; 4) Utilities; 5) All others – Government, Education, Medical, Employment, etc.

BENEFIT INFORMATION

The benefit information specifically identifies up-to-date personnel policies and practices. Information includes merit budget percentages for 1985 and 1986, policies regarding incentive programs, overtime practices, type of salary increases and compensation rate practices.

GEOGRAPHIC REGIONS

Annual base compensation is reported for all types of business for most major cities and for seven geographic regions – Total United States; Eastern United States; East Central United States; Western United States; West Central United States; Southern United States; and Canada. As an additional service to users of this guide, a breakdown of salaries by type of business for the United States and the five regions in the United States is included.

VALIDITY OF FIGURES

Although rates were computed for all data reported, it should be recognized that small samples cannot produce meaningful mathematical measures. An audit procedure has been initiated to delete samples that are not statistically sound. This information has been accumulated in the computer and is included in national and regional figures for Total United States, the five regions in the United States, and Canada.

EXPLANATION OF STATISTICS

This report contains four rates for annual base salaries including the average, the first, second and third quartiles, plus the number of companies reporting and the number of employees reported for each position. The four rates are explained as follows:

Average (Arithmetic Mean) – in computing the average (arithmetic mean) for each position, the total number of employees reported for each salary is multiplied by the salary. The results of each of these calculations are totaled and divided by the number of employees whose salaries are reported for the position.

Quartiles – A quartile is not an average – it is a measure of a position in a distribution. It is an actual salary at the particular quartile position. In certain distributions, there may not be a person's salary at the quartile dividing point, in which case interpolation and rounding are used to provide a whole dollar figure.

As contrasted to averages, quartiles are not affected by the high frequency of salaries at the extremes, either at the high or low end of a distribution. Because of this characteristic, quartiles present highly acceptable figures in salary surveys where position categories are subject to personal interpretation.

First Quartile – This is the actual annual salary paid the employee whose salary is more than one quarter and less than three quarters of all the employees reported for the position.

Median – Second Quartile – This is the actual annual salary of the middle employee in the distribution. Half of the employees reported earn more; the other half earn less. In a perfectly balanced distribution, the median salary will be the same figure as the average (arithmetic mean).

Generally speaking, when a substantial number of salaries are reported for a position and they have been placed in the correct classification (close conformance to position description), these two figures, the median and average, will be close.

Third Quartile – This is the actual annual salary paid the employee whose salary is more than three quarters of all the employees reported for the position.

The salaries at the First and Third Quartile show the limits of the middle 50% of employees reported. Some refer to the spread between these salaries as an "effective salary range" for the position because the salaries at the extremes are disregarded.

APPLYING THE INFORMATION

Salary surveys must be used with great caution. You are urged to review the content of each position description before making salary comparisons with the positions in your company. Do not be misled by position titles.

As mentioned previously, although rates were computed for all data presented, it should be recognized that small samples cannot produce meaningful mathematical measures. Therefore in printing the annual base compensation, salary data for less than two companies or three employees has been deleted. This data has been accumulated in the regional and national totals.

The position descriptions used in the questionnaire are basic. They were developed to enable respondents to include employees with similar duties. You should not expect the salaries in your company to be the same as the survey figures. Other factors should be considered when making comparisons of figures. These include benefits and other alternate methods used to provide management personnel with equitable compensation.

Position Titles & Descriptions

A ACCOUNTING MANAGER — Supervises the maintenance of the general accounting records and operation of the accounting systems, including gathering and reporting of correct financial information to management. Establishes internal control of procedures and is responsible for developing, adapting or revising the accounting systems. Projects accounting data to show effects of proposed plans on capital investment, income cash position and overall financial condition. Supervises the preparation of periodic tax returns and determines that government tax regulations are being adhered to. Follows up on special accounting assignments and coordinates accounting functions with data processing. Assures standard accounting procedures are adhered to and supervises the maintenance of the accounting and voucher file.

B AUDITING MANAGER — Supervises audits of financial records and practices to appraise and verify the accounting accuracy of records, financial statements and reports. Determines that accepted accounting principles and policies are followed and evaluates the adequacy of the accounting systems and controls. Develops procedures to verify the existence of recorded assets and inclusiveness of recorded liabilities, and assures that income has been properly accounted for and expenses are proper and substantiated. Develops recommendations for improvements of records, procedures and internal controls. Prepares audit reports and trains auditors at entering professional levels.

C COST ACCOUNTING MANAGER — Devises cost-accounting systems and processes and supervises the compilations of information to determine and record costs by department, division, cost centers, product and other groupings. Devises classifications for labor, material, expenses and other items for computing costs of new products or services. Analyzes costs appearing out of line with previous records. From available cost information, prepares reports, including manufacturing budgets, plant financial statements, operating control reports and variations from standard cost and reasons thereof. Develops and improves methods of calculating and controlling costs.

D PAYROLL MANAGER — Supervises payroll functions, including the computation of required and voluntary deductions; preparation and verifications of payrolls; maintenance of payroll records and reports; preparation of various reports for federal, state and local government agencies and processing of payments to employees. Determines that proper controls are followed to assure wages, salaries and deductions are being paid in accordance with established policy and labor agreements. Responsible for preparation of other compensation payments, for constant surveillance of changing payroll, tax and reporting procedures and planning work schedules.

E CREDIT & COLLECTION MANAGER — Manages credit and collection activities. Establishes procedures for investigating, granting and controlling credit, and collecting accounts due. Determines credit limits and recommends working capital required to finance accounts receivable and to provide reserves for bad debts. Supervises mailing of collection letters and attempts to collect delinquent accounts personally or through an attorney or agency. Investigates new customers credit ratings, arranges term of payment and aids in obtaining financial assistance. Represents company in bankruptcy actions. Supervises maintenance of accounts receivable ledger and adjustment of claims. Prepares reports showing status and amounts of credit and collections, and delinquent accounts.

F PERSONNEL DIRECTOR — Provides human resources for a company and directs the personnel program. Develops and administers policies and carries out personnel objectives and programs. Supervises employment and placement activities; indoctrination, training and development programs; compensation plans, including wage and salary administration, employee benefits and personnel surveys. Participates in labor relations functions, including counseling, resolving grievances and negotiations, insures understanding of and compliance with governmental regulations covering employees. Maintains contact with community representatives and participates in quasi-business/community affairs. May be responsible for health and medical services, safety and employee recreation programs.

G EMPLOYMENT MANAGER — Supervises the recruiting, interviewing, selection and placement of applicants for employment. Establishes employment practices within framework of company policy. Creates and designs new employment programs and methods to attain recruiting objectives. Directs recruitment functions by determining employment needs, placing advertisements, developing recruiting schedules and assigning interviewing and selection functions to staff. Maintains favorable relationship with college placement officials, high school guidance counsellors, business executives and promotes other sources of applicants through personal contacts. Identifies labor market and wage and salary trends which adversely affect the company's competitive position in attracting employees. Evaluates exit interviews, reviews records for unemployment compensation and periodic employment statistics.

H CUSTOMER SERVICE MANAGER — Directs the product service department and establishes policy and guidelines in responding to requests for service and the handling of customer complaints. Trains department staff to respond positively to customers with varying degree of objections, criticisms and hostility. Determines cases which can be handled directly and those to be referred to superior. Assures that adequate information about products and services rendered is available. Provides procedures and standards for use in making decisions on service charges and writing off charges within company's allowable limits. Observes customer handling techniques and reviews procedures to provide maximum good will from transactions. Reports on types and numbers of complaints and keeps operating managers informed of product service trends.

I WORD PROCESSING MANAGER — Responsible for directing the overall operation of a word processing center, including the guidance of supervisors, personnel administration, staff requirements, user liaison, and evaluation, design and implementation of future wp systems. Also is responsible for budgets, overall production reports, and coordination of services with administrative support. May also manage the operation of photocopying, printing, mailing or graphics services.

J COMPENSATION MANAGER — Administers wage and salary plans for exempt and non-exempt personnel. Follows company pay philosophy in establishing pay procedures and approving salary adjustments. Devises new plans of compensation. Observes impact of trends in cost-of-living, area differential and wage negotiations on rate structures and ranges. Conducts wage and salary surveys to obtain data to support changes in policy, practice and rates of pay. Approves salary changes within certain limits and submits others for manage-

ment. Indoctrinates managers in wage and salary policies and procedures. Provides computer center with specifications and data to computerize pay data. Prepares payroll reports and complies with government wage and hour regulations. May be responsible for administering the employee benefit program.

K BENEFITS MANAGER — Responsible for the development, implementation and administration of all employee benefit programs. This includes all insured, trustee, self-insured, payroll and self-administered benefit plans. Integrates benefits to avoid gaps and duplications, and ensures that the organization maintains a competitive position in the market place and remains in compliance with ERISA requirements and regulations.

L TRAINING AND DEVELOPMENT MANAGER — Analyzes organizational training needs, and designs and implements programs to meet those needs, as well as the needs of specific segments of the organization. Develops the necessary training manuals and aids to properly conduct such programs and ensure an adequate supply of trained manpower. Duties may also include training of the managerial staff.

M SALES MANAGER — Plans and coordinates sales programs for maximum sales volume and profitability. Conducts sales promotion staff meetings for long and short-range sales events. Participates in meetings to select lines or items of merchandise to promote and develop timing methods of promotion. Sets up schedules for sales volume and follows up to assure participation of other departments. Works with advertising department in preparing advertisement for newspapers and other media. Maintains balance in promotion between sales force, advertising and other forms of publicity, display and presentation. Develops sales budgets and forecasts and prepares operating reports.

N MANAGER-ADMINISTRATIVE SERVICES — Supervises administrative services including typing, stenography, reception, printing and/or duplicating, filing, mailing, messenger, distribution of office supplies and similar services. Negotiates the purchase of office supplies and equipment and contracts for service of office equipment. Supervises receiving and shipping functions for administrative department. Controls interoffice messenger and communications units maintaining directories and telephone systems. Conducts special studies to determine the equipment performance and costs and reviews new equipment with sales representatives. Coordinates with operating departments to establish new and modified existing systems for administrative services. Trains personnel to perform tasks and indoctrinates them on company policies and procedures. (Excludes positions with titles of Director or Vice-President.)

O BUILDING SERVICES MANAGER — Responsible for supervising the maintenance and repair of buildings, grounds, and equipment, and all related electrical and mechanical systems. Determines the most efficient and cost effective equipment or systems to purchase, and develops preventive maintenance schedules to ensure their continued efficient operation.

P WAREHOUSE MANAGER — Supervises the receiving, storing and delivery of material, equipment, merchandise and supplies. Assures the effective use of facilities for storing and distributing raw material and finished goods inventories. Provides for inspection of incoming material against order and specifications and arranges for return of defective material. Plans and coordinates the transfer of material from the warehouse. Arranges for periodic and special inventories. Maintains current transportation rate schedules and selects carriers, providing the best service. Handles loading and routing of trucks, routine services and maintenance of trucks.

Q PLANT MANAGER — Directs the manufacturing operations of fabricating, finishing, assembling and crating products. Develops manufacturing plans, maintains production schedules, quality, safety and cost standards, and maintains favorable labor relations. Supervises the allocation of material, manpower and equipment resources, identifying and reporting variances in efficiency, budget and indirect labor utilization. Advises managers of optimum material and parts levels, manufacturing processes and procedures. Provides supervisory training on labor contract provisions, company policies, establishes safety standards, and recommends or provides training courses. Prepares production, operating cost and budget reports.

R FOREMAN — Supervises an assigned work shift. Plans and schedules work to meet production schedules. Utilizes equipment and materials to meet defined quality standards in manufacturing products and assembling component parts. Maintains operation within established standards for cost, quality, labor, maintenance, scrap, safety, housekeeping, etc. Checks production for below standard performance and takes corrective action. Assigns employees to jobs, instructs them in performance of work, and familiarizes them with company rules and regulations. Maintains discipline and recommends transfer or discharge of employees. Contacts plant operations to correct operating and manufacturing mechanical problems.

S GENERAL FOREMAN — Supervises a production operation. Plans and schedules work to meet production schedules and makes efficient use of material, labor and equipment. Reviews production processes, assembly of component parts and equipment used to improve production standards. Directs workforce including discipline and application of performance and task standards. Assures adherence to operating standards as they affect equipment, production schedules, quality, labor and materials, budget plans and personnel. Coordinates the development, installation and evaluation of staff and service programs. Estimates manpower requirements and selects qualified employees.

T PURCHASING MANAGER — Directs the procurement of materials and supplies, selects reliable sources, approves purchase orders, controls prices and quality, and supervises purchasing personnel. Maintains contact with suppliers for information on factors affecting prices, availability and delivery of products. Locates and investigates potential supply sources, developing and maintaining favorable relations to secure maximum service. Supervises the negotiation of purchase contracts and develops schedules for delivery of products. Contacts production and engineering for development of new equipment, product specifications and the need for substitute materials. Visits vendors to investigate facilities, capacity and ability to meet quality requirements.

Salary Highlights

Percent of Change for Regions —

1984 to 1985

	Total U.S.	Eastern U.S.	East Central U.S.	West Central U.S.	Southern U.S.	Western U.S.	Canada
Accounting Manager	7.7	12.7	7.0	9.8	3.4	0.0	6.7
Auditing Manager	3.5	10.7	9.3	7.6	2.1	*	*
Cost Accounting Manager	4.8	5.8	4.8	5.0	4.2	2.6	4.5
Payroll Manager	6.3	4.9	3.4	4.1	12.6	7.8	5.0
Credit & Collection Manager	5.8	3.8	6.6	6.5	5.0	9.8	4.6
Personnel Director	8.1	7.6	5.4	9.4	10.5	6.3	6.7
Employment Manager	8.8	9.9	4.2	9.8	4.1	*	10.7
Customer Service Manager	7.2	13.0	9.1	4.5	2.5	*	*
Word Processing Manager	4.9	4.1	*	*	5.4	3.3	3.5
Compensation Manager	2.9	9.1	2.3	2.1	0.8	*	8.7
Benefits Manager**	—	—	—	—	—	—	—
Training & Development Manager**	—	—	—	—	—	—	—
Sales Manager	8.3	9.2	2.3	*	5.2	1.0	*
Administrative Services Manager	4.3	*	2.5	*	11.9	11.8	*
Building Services Manager**	—	—	—	—	—	—	—
Warehouse Manager	6.5	4.4	9.3	4.5	7.5	9.1	9.4
Plant Manager	8.6	7.5	4.7	8.5	*	13.3	14.5
Foreman	3.9	3.2	4.7	2.8	2.5	11.1	14.3
General Foreman	1.2	5.7	3.3	2.4	*	2.6	7.0
Purchasing Manager	8.2	3.8	8.9	*	6.9	6.0	6.0
TOTAL AVFRAGE	5.9	7.1	6.0	8.0	4.4	3.7	9.4

* Percent invalid due to change in sample size.

** Position not surveyed in 1984.

Salary Highlights

Percent of Change by Type of Business —

1984 to 1985 (U.S. Only)

	All Business Types	Manufacturing/Processing	Banking/Insurance/Financial	Retail/Wholesale Sales & Distribution	Utilities	All Others
Accounting Manager	7.7	6.5	11.0	3.5	5.0	8.3
Auditing Manager	3.5	2.6	7.9	2.4	5.0	0.8
Cost Accounting Manager	4.8	4.6	4.7	*	0.0	4.2
Payroll Manager	6.3	* 4.7	6.9	2.3	8.6	6.5
Credit & Collection Manager	5.8	4.2	9.1	7.9	*	5.1
Personnel Director	8.1	6.4	11.1	10.8	6.7	7.5
Employment Manager	8.8	6.7	*	5.9	0.5	12.3
Customer Service Manager	7.2	8.6	*	12.8	1.9	*
Word Processing Manager	4.9	9.2	6.4	*	*	4.2
Compensation Manager	2.9	6.3	4.0	12.1	4.2	0.0
Benefits Manager**	—	—	—	—	—	—
Training & Development Manager**	—	—	—	—	—	—
Sales Manager	8.3	8.1	*	5.6	*	4.3
Administrative Services Manager	4.3	4.3	5.7	2.3	*	8.1
Building Services Manager**	—	—	—	—	—	—
Warehouse Manager	6.5	6.6	*	5.6	5.9	1.6
Plant Manager	8.6	6.7	*	*	*	8.6
Foreman	3.9	3.2	*	6.3	10.8	2.2
General Foreman	1.2	3.3	8.9	6.9	*	*
Purchasing Manager	8.2	7.4	9.3	6.6	1.4	10.0
TOTAL AVERAGE	5.9	4.9	10.1	4.6	3.4	4.5

* Percent invalid due to change in sample size.

** Position not surveyed in 1984.

Compensation-Related Information – Regional

Figures reported in percentages

	Total U.S.		Eastern U.S.		East Central U.S.		West Central U.S.		Southern U.S.		Western U.S.		Canada	
Merit Budgets in %	'85	'86	'85	'86	'85	'86	'85	'86	'85	'86	'85	'86	'85	'86
2.5%	2.4	1.6	2.5	1.7	1.9	1.5	4.2	2.7	0.7	0.5	2.8	1.9	5.0	5.0
3.0%	3.4	3.7	3.4	3.6	2.8	4.1	5.6	5.6	2.2	2.0	2.3	2.3	5.9	6.7
3.5%	1.8	1.5	1.6	1.3	1.5	2.2	1.7	1.5	2.2	1.7	2.3	0.5	4.2	1.7
4.0%	5.5	5.8	5.8	6.6	4.7	5.0	6.8	7.3	4.7	5.0	4.7	3.3	17.6	16.0
4.5%	4.0	3.3	3.7	2.5	3.0	3.2	5.1	3.9	5.0	5.0	2.8	2.3	2.5	3.4
5.0%	17.9	17.2	18.0	17.4	19.8	18.3	15.9	16.4	18.2	17.7	16.8	15.0	21.8	24.4
5.5%	6.2	6.4	6.0	6.5	5.0	5.0	7.1	6.8	6.0	7.2	7.9	7.0	5.0	1.7
6.0%	18.9	19.8	17.8	20.0	21.8	21.3	18.6	20.8	19.2	17.9	16.4	16.8	10.9	10.1
6.5%	8.7	5.9	9.9	6.9	9.1	6.5	9.0	4.4	6.7	4.7	6.5	6.5	3.4	0.8
7.0%	8.9	6.3	7.4	5.8	10.6	5.4	7.3	5.4	12.2	8.2	7.5	7.9	1.7	0.8
7.5%	1.6	1.6	1.6	1.5	0.2	0.6	1.5	2.2	2.0	1.7	4.2	3.3	0.0	0.0
8.0%	2.4	1.6	2.5	1.3	2.8	1.5	1.5	1.0	2.7	2.5	1.9	1.9	3.4	1.7
Over 8.0%	3.6	2.8	4.6	3.2	2.6	1.9	1.0	1.0	3.5	3.0	7.5	6.1	2.5	1.7
No answer	14.8	22.5	15.0	21.6	14.2	23.5	14.7	21.0	14.7	22.9	16.4	25.2	16.0	26.1
Basis for Compensation Rates														
Internal evaluation	15.4		17.2		14.2		17.1		13.2		12.1		15.1	
Market pricing	5.0		3.8		4.7		6.4		5.2		6.5		5.9	
Combination of both	74.9		74.0		76.9		72.6		75.1		77.1		73.9	
No answer	4.8		4.9		4.1		3.9		6.5		4.2		5.0	
Type of Salary Increases Granted to Exempt Employees														
Merit	54.0		52.0		59.3		52.6		56.7		47.7		18.5	
General (inc. cost of living)	4.6		5.3		3.9		4.2		4.7		4.7		10.1	
Longevity	0.5		0.1		1.7		0.5		0.0		0.0		0.8	
Merit and general	27.6		31.3		22.4		29.8		21.6		33.2		58.0	
Merit and longevity	5.5		4.9		5.4		4.9		6.5		7.0		4.2	
General and longevity	1.9		1.5		1.7		2.7		1.5		2.8		1.7	
Other	1.8		1.1		1.9		2.2		2.7		1.4		1.7	
No answer	4.1		3.8		3.7		3.2		6.2		3.3		5.0	
Incentive Programs for Exempt Employees														
Bonus	36.7		37.7		35.1		38.9		33.6		38.3		35.3	
Stock options	9.9		8.5		8.6		11.0		11.9		12.1		10.1	
Stock grants	1.6		1.2		2.4		1.7		1.7		1.4		0.8	
Long-term incentives	4.2		3.2		5.2		5.4		4.7		2.8		3.4	
None of above	51.9		51.7		54.1		51.3		49.8		53.3		56.3	
No answer	6.6		6.6		6.0		5.1		9.5		4.7		5.0	
Overtime Allowances for Exempt Employees														
Meal allowance	17.2		20.8		15.5		12.5		16.2		18.7		23.5	
Transportation allowance	7.8		8.6		8.8		6.8		4.0		11.2		10.9	
Compensatory time off	35.9		36.1		32.5		35.7		34.1		46.7		52.9	
Bonus	7.0		8.8		8.0		5.1		4.2		7.5		10.9	
Other	20.9		20.4		22.8		21.3		20.1		18.7		24.4	
No answer	33.9		30.2		34.7		37.2		39.6		28.0		19.3	

Compensation-Related Information – Type of Business (U.S. Only)

Figures reported in percentages

Figures reported in percentages

	All Business Types		Manufacturing/ Processing		Banking/Insurance/ Financial		Retail/Wholesale Sales & Distribution		Utilities		All Others	
Merit Budgets in %	'85	'86	'85	'86	'85	'86	'85	'86	'85	'86	'85	'86
2.5%	2.4	1.6	1.9	1.4	0.3	0.3	5.3	2.8	1.3	0.0	3.2	2.4
3.0%	3.4	3.7	4.0	4.2	1.0	1.6	2.0	2.0	3.8	5.1	4.3	4.6
3.5%	1.8	1.5	1.9	1.5	0.8	0.5	2.0	0.8	5.1	3.8	1.8	2.0
4.0%	5.5	5.8	5.9	7.1	2.6	2.3	8.1	9.8	2.6	3.8	5.9	5.1
4.5%	4.0	3.3	4.4	3.9	4.4	2.3	4.9	3.7	0.0	1.3	3.4	3.4
5.0%	17.9	17.2	22.1	22.0	14.0	11.9	21.1	19.5	14.1	12.8	14.7	14.4
5.5%	6.2	6.4	8.7	9.4	5.7	3.9	4.9	7.7	14.1	16.7	3.2	3.1
6.0%	18.9	19.8	21.0	20.7	21.3	29.4	16.7	16.3	23.1	14.1	15.6	15.5
6.5%	8.7	5.9	8.2	5.7	14.0	10.6	7.3	5.3	7.7	1.3	7.0	4.4
7.0%	8.9	6.3	5.7	3.8	17.4	10.1	6.9	6.9	7.7	2.6	8.8	7.1
7.5%	1.6	1.6	1.3	1.3	2.3	3.1	1.2	1.2	1.3	1.3	1.8	1.5
8.0%	2.4	1.6	1.1	1.0	4.4	2.6	2.8	1.6	1.3	0.0	2.6	1.8
Over 8.0%	3.6	2.8	2.5	1.5	5.2	3.9	3.3	2.8	2.6	1.3	4.2	3.6
No answer	14.8	22.5	11.1	16.6	6.5	17.4	13.4	19.5	15.4	35.9	23.6	31.0
Basis for Compensation Rates												
Internal evaluation	15.4		16.6		11.2		19.1		15.4		15.1	
Market pricing	5.0		5.7		6.2		4.9		3.8		3.8	
Combination of both	74.9		76.9		82.3		75.6		80.8		67.9	
No answer	4.8		0.9		0.3		0.4		0.0		13.2	
Type of Salary Increases Granted to Exempt Employees												
Merit	54.0		60.6		72.2		45.9		53.8		40.3	
General (includes cost of living)	4.6		4.7		2.6		3.7		7.7		5.7	
Longevity	0.5		0.4		0.3		1.2		1.3		0.4	
Merit and general	27.6		28.6		20.0		31.3		26.9		29.5	
Merit and longevity	5.5		3.5		3.9		11.4		3.8		6.6	
General and longevity	1.9		1.1		0.0		2.4		0.0		3.6	
Other	1.8		1.0		0.8		2.8		6.4		2.3	
No answer	4.1		0.1		0.3		1.2		0.0		11.6	
Incentive Programs for Exempt Employees												
Bonus	36.7		43.2		30.4		55.7		11.5		29.4	
Stock options	9.9		12.3		10.9		15.0		9.0		5.4	
Stock grants	1.6		2.0		1.3		2.4		1.3		1.2	
Long-term incentives	4.2		3.2		5.5		5.3		3.8		4.4	
None of above	51.9		48.2		61.0		35.8		74.4		54.2	
No answer	6.6		3.4		2.6		3.3		3.8		13.3	
Overtime Allowances for Exempt Employees												
Meal allowance	17.2		10.4		28.3		15.0		41.0		16.8	
Transportation allowance	7.8		3.9		10.1		11.4		9.0		9.3	
Compensatory time off	35.9		30.2		36.4		33.7		42.3		41.9	
Bonus	7.0		7.5		3.4		12.2		6.4		6.7	
Other	20.9		26.9		18.2		19.1		24.4		16.0	
No answer	33.9		37.2		31.2		32.9		16.7		33.8	

Overall Salaries by Position

1984 and 1985

U.S. Summary

	1985	1984	% of Change
Accounting Manager	\$36,300	\$33,700	+ 7.7
Auditing Manager	38,700	37,400	+ 3.5
Cost Accounting Manager	32,700	31,200	+ 4.8
Payroll Manager	27,200	25,600	+ 6.3
Credit & Collection Manager	30,800	29,100	+ 5.8
Personnel Director	41,500	38,400	+ 8.1
Employment Manager	32,000	29,400	+ 8.8
Customer Service Manager	31,100	29,000	+ 7.2
Word Processing Manager	25,700	24,500	+ 4.9
Compensation Manager	35,800	34,800	+ 2.9
Benefits Manager*	34,300	-	-
Training & Development Manager*	36,300	-	-
Sales Manager	43,300	40,000	+ 8.3
Administrative Services Manager	31,500	30,200	+ 4.3
Building Services Manager*	33,600	-	-
Warehouse Manager	29,400	27,600	+ 6.5
Plant Manager	45,700	42,100	+ 8.6
Foreman	29,200	28,100	+ 3.9
General Foreman	33,400	33,000	+ 1.2
Purchasing Manager	35,700	33,000	+ 8.2

*Position not surveyed in 1984.

ACCOUNTING MANAGER	AUDITING MANAGER	COST ACCOUNTING MANAGER	PAYROLL MANAGER	CREDIT & COLLECTION MANAGER	PERSONNEL DIRECTOR	EMPLOYMENT MANAGER	CUSTOMER SERVICE MANAGER	WORD PROCESSING MANAGER	COMPENSATION MANAGER	BENEFITS MANAGER	TRAINING & DEVELOPMENT MGR.	SALES MANAGER	MANAGER, ADMIN. SERVICES	BUILDING SERVICES MANAGER	WAREHOUSE MANAGER	PLANT MANAGER	FOREMAN	GENERAL FOREMAN	PURCHASING MANAGER
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T

(AMOUNT IN THOUSANDS OF DOLLARS)

TOTAL UNITED STATES

TOTAL ALL TYPES OF BUSINESS		JOB CATEGORY																		
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	
AVERAGE	36.3	38.7	32.7	27.2	30.8	41.5	32.0	31.1	25.7	35.8	34.3	36.3	43.3	31.5	33.6	29.4	45.7	29.2	33.4	35.7
FIRST QUARTILE	28.5	31.5	25.5	20.5	23.5	32.5	24.5	21.5	28.5	25.5	27.5	34.5	23.5	27.5	22.5	34.0	24.5	23.5	28.5	
MEDIAN	35.5	38.0	31.5	25.5	29.5	40.0	30.5	29.5	24.5	34.5	32.5	35.5	42.0	30.5	32.5	28.5	44.0	29.5	32.5	34.5
THIRD QUARTILE	42.0	44.0	38.0	32.5	36.5	52.5	38.0	36.5	29.5	42.0	42.0	44.0	52.5	38.0	34.0	34.5	52.5	32.5	34.0	42.0
NO. COMPANIES	1589	530	561	836	718	1350	607	726	353	392	386	484	819	758	751	665	679	791	599	1148
NO. EMPLOYEES	1954	712	712	830	830	712	1072	553	416	419	524	1935	1011	975	969	1128	8959	2495	1328	

CANADA

TOTAL ALL TYPES OF BUSINESS		JOB CATEGORY																		
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	
AVERAGE	38.9	43.1	34.5	29.6	32.0	44.8	39.4	35.6	32.1	44.9	37.0	43.8	41.0	39.6	38.6	33.9	48.2	34.4	37.7	36.9
FIRST QUARTILE	31.5	33.5	30.5	23.5	24.5	35.5	31.5	27.5	26.5	36.5	35.5	38.0	33.5	31.5	31.5	30.5	44.0	29.5	30.5	30.5
MEDIAN	38.0	42.0	33.5	27.5	31.5	44.0	36.5	34.5	32.5	44.0	36.5	44.0	42.0	40.0	40.0	34.5	47.5	34.5	34.5	35.5
THIRD QUARTILE	44.0	52.5	38.0	33.5	38.0	52.5	47.5	42.0	34.5	52.5	40.0	52.5	47.5	47.5	47.5	38.0	52.5	40.0	44.0	44.0
NO. COMPANIES	62	19	29	38	36	57	22	29	13	15	13	18	52	34	30	39	44	53	39	59
NO. EMPLOYEES	110	23	32	39	45	60	26	36	13	16	13	18	131	34	31	62	80	500	171	75

ACCOUNTING MANAGER	AUDITING MANAGER	COST ACCOUNTING MANAGER	PAYROLL MANAGER	CREDIT & COLLECTION MANAGER	PERSONNEL DIRECTOR	EMPLOYMENT MANAGER	CUSTOMER SERVICE MANAGER	WORD PROCESSING MANAGER	COMPENSATION MANAGER	BENEFITS MANAGER	TRAINING & DEVELOPMENT MGR.	SALES MANAGER	MANAGER, ADMIN. SERVICES	BUILDING SERVICES MANAGER	WAREHOUSE MANAGER	PLANT MANAGER	FOREMAN	GENERAL FOREMAN	PURCHASING MANAGER
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T

(AMOUNT IN THOUSANDS OF DOLLARS)

EASTERN UNITED STATES

TOTAL ALL TYPES OF BUSINESS		JOB CATEGORY																		
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	
AVERAGE	36.4	38.3	30.8	27.9	30.2	41.2	32.3	32.2	25.2	37.0	34.5	36.7	44.9	28.9	33.8	24.4	44.7	28.8	33.4	35.2
FIRST QUARTILE	28.5	30.5	25.5	20.5	23.5	32.5	24.5	24.5	23.5	29.5	25.5	28.5	36.5	21.5	27.5	21.5	36.5	24.5	27.5	27.5
MEDIAN	35.5	38.0	28.5	26.5	28.5	40.0	30.5	29.5	24.5	35.5	32.5	35.5	47.5	27.5	32.5	26.5	44.0	28.5	32.5	33.5
THIRD QUARTILE	42.0	44.0	34.5	33.5	36.5	47.5	38.0	38.0	44.0	42.0	44.0	57.5	33.5	38.0	33.5	52.5	33.5	38.0	42.0	42.0
NO. COMPANIES	537	156	187	275	251	442	162	264	104	108	133	150	299	231	254	219	270	304	225	390
NO. EMPLOYEES	640	194	292	296	397	449	205	404	252	110	139	157	637	362	284	330	464	3269	816	471

EAST CENTRAL UNITED STATES

TOTAL ALL TYPES OF BUSINESS		JOB CATEGORY																		
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	
AVERAGE	36.7	38.7	35.0	27.6	32.1	42.6	32.4	32.3	26.4	35.4	34.7	36.7	44.5	32.4	34.2	31.8	46.6	29.1	34.1	36.5
FIRST QUARTILE	29.5	33.5	29.5	21.5	24.5	32.5	25.5	25.5	21.5	27.5	25.5	27.5	36.5	25.5	28.5	24.5	40.0	25.5	29.5	28.5
MEDIAN	36.5	38.0	33.5	25.5	30.5	42.0	31.5	30.5	24.5	34.5	32.5	36.5	44.0	31.5	33.5	31.5	47.5	29.5	34.5	35.5
THIRD QUARTILE	44.0	44.0	40.0	32.5	38.0	52.5	40.0	38.0	30.5	42.0	42.0	44.0	52.5	38.0	40.0	38.0	57.5	32.5	38.0	44.0
NO. COMPANIES	333	124	136	178	157	294	142	158	70	95	90	104	167	153	158	148	150	175	137	257
NO. EMPLOYEES	383	157	149	182	174	307	165	224	84	100	90	120	385	167	195	191	241	2453	619	295

WEST CENTRAL UNITED STATES

TOTAL ALL TYPES OF BUSINESS		JOR CATEGORY															
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
AVERAGE	36.0	38.1	31.8	25.6	29.6	40.7	30.3	30.1	25.4	33.5	32.3	38.9	40.9	31.4	32.0	27.7	46.1
FIRST QUARTILE	29.5	31.5	25.5	19.5	23.5	32.5	23.5	23.5	19.5	25.5	24.5	26.5	30.5	22.5	26.5	20.5	38.0
MEDIAN	34.5	38.0	31.5	23.5	29.5	40.0	29.5	23.5	31.5	30.5	33.5	40.0	31.5	30.5	27.5	47.5	30.5
THIRD QUARTILE	42.0	44.0	36.5	30.5	35.5	47.5	36.5	35.5	29.5	40.0	42.0	47.5	38.0	38.0	32.5	52.5	31.5
NO. COMPANIES	271	92	99	148	139	227	104	123	71	66	54	75	147	160	147	111	107
NO. EMPLOYEES	321	125	114	149	158	235	107	180	76	67	54	80	354	232	175	170	164

SOUTHERN UNITED STATES

TOTAL ALL TYPES OF BUSINESS		JOR CATEGORY															
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
AVERAGE	36.5	38.4	34.4	26.9	31.3	41.0	30.4	28.6	25.4	36.8	33.8	36.0	42.5	33.8	33.4	28.7	47.4
FIRST QUARTILE	28.5	31.5	28.5	19.5	23.5	30.5	21.5	21.5	18.0	29.5	24.5	28.5	31.5	25.5	25.5	21.5	38.0
MEDIAN	36.5	36.5	34.5	24.5	29.5	40.0	29.5	28.5	22.5	36.5	31.5	34.5	40.0	33.5	31.5	26.5	47.5
THIRD QUARTILE	44.0	44.0	40.0	32.5	38.0	52.5	36.5	34.5	28.5	42.0	42.0	52.5	40.0	38.0	34.5	57.5	32.5
NO. COMPANIES	299	111	100	161	116	268	127	134	70	78	83	113	130	132	140	139	109
NO. EMPLOYEES	362	138	112	162	145	281	169	196	73	80	88	124	347	142	146	205	179

WESTERN UNITED STATES

TOTAL ALL TYPES OF BUSINESS		JOR CATEGORY															
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
AVERAGE	35.2	40.6	34.9	27.6	31.5	42.3	37.1	29.9	28.1	35.2	36.1	36.7	41.7	36.0	36.1	33.6	44.4
FIRST QUARTILE	29.5	33.5	28.5	23.5	21.5	34.5	27.5	23.5	25.5	29.5	32.5	29.5	34.5	29.5	29.5	27.5	36.5
MEDIAN	33.5	38.0	32.5	24.5	30.5	38.0	36.0	27.5	26.5	32.5	36.5	40.0	35.5	34.5	31.5	42.0	34.5
THIRD QUARTILE	40.0	47.5	38.0	32.5	38.0	52.5	44.0	36.5	30.5	44.0	38.0	44.0	47.5	42.0	40.0	52.5	40.0
NO. COMPANIES	149	47	39	74	55	119	52	47	38	35	26	42	76	82	52	48	44
NO. EMPLOYEES	248	112	46	101	56	147	67	68	59	59	48	43	212	106	75	73	91

Summary Of Annual Salary Levels For Management Positions In The United States

ACCOUNTING MANAGER	AUDITING MANAGER	COST ACCOUNTING MANAGER	PAYROLL MANAGER	CREDIT & COLLECTION MANAGER	PERSONNEL DIRECTOR
A	B	C	D	E	F

This chart summarizes the average salary levels for all of the participating companies in the United States. The data reflects the total number of employees reported at various levels of annual base compensation.

An "A" has been placed to the left of the number of employees that fall in the salary level representing the average annual salary for all employees in the management positions surveyed.

For example, by referring to the chart you can determine that of the 1,419 Personnel Directors reported, 85 earned a salary of \$41,001 to \$43,000 and the average salary of \$41,500 is within this range. This theory can be applied to interpret the salaries for each position in the survey.

For easy reference, the shaded figures for each position indicate the number of employees by consecutive salary levels which represent the range from the first quartile to the third quartile inclusively. (The middle 50 percent.)

Looking at the position of Benefits Manager, the shaded area covers the salaries between \$25,001 to \$43,000 and the average salary of \$34,300 is between the range of \$34,001 and \$35,000. The first quartile rate of \$25,500 is within the \$25,001 to \$26,000 group and the third quartile rate of \$42,000 is within the \$41,001 to \$43,000 group.

This procedure can be applied to each position in the survey.

ANNUAL SALARY LEVEL	A	B	C	D	E	F
UNDER-17000	24	8	4	75	48	11
17001-19000	29	3	12	87	47	17
19001-20000	30	7	8	44	26	7
20001-21000	30	2	15	46	21	10
21001-22000	25	2	10	32	30	9
22001-23000	22	9	21	39	22	16
23001-24000	63	14	22	61	28	16
24001-25000	49	10	36	58	30	28
25001-26000	45	12	66	39	25	22
26001-27000	55	8	25	31	42	33
27001-28000	62	18	24	A 22	39	27
28001-29000	72	16	30	32	31	34
29001-30000	63	24	26	34	39	30
30001-31000	67	28	34	26	A 30	33
31001-32000	59	30	36	29	30	50
32001-33000	74	24	A 41	26	26	38
33001-34000	114	24	32	22	34	45
34001-35000	85	24	27	17	37	68
35001-36000	71	43	24	23	24	46
36001-37000	A 73	31	31	15	28	30
37001-39000	145	A 60	42	43	42	73
39001-41000	121	40	35	24	33	94
41001-43000	111	60	18	16	32	A 85
43001-45000	102	51	27	18	20	88
45001-50000	155	84	37	20	34	154
50001-55000	113	51	18	5	14	102
55001-60000	38	24	5	3	6	93
60001-OVER	57	19	6	3	12	160
TOTAL EMPLOYEES	1954	726	712	890	830	1419

EMPLOYMENT MANAGER	CUSTOMER SERVICE MANAGER	WORD PROCESSING MANAGER	COMPENSATION MANAGER	BENEFITS MANAGER	TRAINING & DEVELOPMENT MGR.	SALES MANAGER	MANAGER, ADMIN. SERVICES	BUILDING SERVICES MANAGER	WAREHOUSE MANAGER	PLANT MANAGER	FOREMAN	GENERAL FOREMAN	PURCHASING MANAGER
C	H	I	J	K	L	M	N	O	P	Q	R	S	T

(AMOUNT IN THOUSANDS OF DOLLARS)

NUMBER OF EMPLOYEES BY JOB RATE

	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	TOTAL NUMBER OF EMPLOYEES
	19	75	37	6	8	9	27	57	12	68	4	103	17	30	642
	46	46	52	1	19	8	16	40	17	56	1	239	39	27	801
	28	21	23	5	12	6	10	30	10	24	-	175	35	26	527
	19	29	20	8	2	5	3	47	17	43	2	222	33	24	603
	18	26	28	7	7	13	5	36	25	33	2	299	33	25	665
	17	34	19	7	12	8	10	30	21	37	3	390	47	27	791
	16	44	34	7	13	12	12	33	19	42	-	416	68	22	942
	32	43	139	10	15	15	26	36	31	43	9	458	67	31	1166
	29	44	A 11	17	21	15	17	32	32	42	12	509	91	50	1131
	20	47	33	6	14	19	9	29	23	44	13	489	98	34	1072
	30	46	13	19	15	22	25	42	30	38	11	459	74	30	1046
	20	39	17	12	10	17	51	29	36	38	16	549	116	52	1219
	43	56	12	34	18	13	31	47	44	A 42	14	A 561	164	55	1350
	28	48	18	12	5	25	35	31	44	40	13	782	96	61	1461
	30	A 35	10	21	14	20	101	A 40	47	43	15	565	129	52	1356
A	21	38	14	19	46	19	37	37	49	35	19	519	145	43	1270
	20	39	5	15	13	14	61	47	A 41	32	19	368	A 98	63	1106
	24	44	11	14	A 10	17	46	35	41	27	37	459	143	47	12131
	23	46	10	A 15	11	16	57	38	35	25	33	386	135	A 48	1109
	21	29	4	18	10	A 20	57	22	24	31	31	201	104	43	823
	52	51	7	23	17	33	90	65	61	46	84	338	238	67	1577
	36	39	10	24	18	38	137	39	41	39	88	279	142	94	1371
	25	31	9	19	19	24	127	33	45	34	70	83	100	58	999
	18	23	3	21	21	33	A 105	29	26	16	83	32	91	83	890
	36	41	8	33	32	43	231	54	59	22	A 132	66	102	85	1428
	17	22	4	27	13	27	236	28	26	16	140	10	47	71	987
	13	14	2	8	13	21	131	12	13	10	9	-	18	40	562
	11	22	-	8	12	12	237	13	6	3	174	1	13	40	809
	712		553		419		1935		875		1128		2485		
	1072		416		524		1011		969		8958		1328	28916	

ACCOUNTING MANAGER	AUDITING MANAGER	COST ACCOUNTING MANAGER	PAYROLL MANAGER	CREDIT & COLLECTION MANAGER	PERSONNEL DIRECTOR	EMPLOYMENT MANAGER	CUSTOMER SERVICE MANAGER	WORD PROCESSING MANAGER	COMPENSATION MANAGER	BENEFITS MANAGER	TRAINING & DEVELOPMENT MGR.	SALES MANAGER	MANAGER, ADMIN. SERVICES	BUILDING SERVICES MANAGER	WAREHOUSE MANAGER	PLANT MANAGER	FOREMAN	GENERAL FOREMAN	PURCHASING MANAGER
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T

(AMOUNT IN THOUSANDS OF DOLLARS)

TOTAL U.S. - Salaries by Type of Business

MANUFACTURING/PROCESSING		JOB CATEGORY																											
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T								
AVERAGE		37.7	39.9	34.2	28.7	32.4	41.4	33.3	33.0	31.9	40.5	37.5	41.5	46.8	34.0	35.9	30.9	46.4	29.2	34.1	37.6								
FIRST QUARTILE		30.5	31.5	28.5	21.5	26.5	32.5	26.5	26.5	24.5	33.5	29.5	33.5	40.0	26.5	29.5	25.5	38.0	25.5	23.5	30.5								
MEDIAN		36.5	40.0	33.5	27.5	31.5	40.0	31.5	31.5	29.5	40.0	39.5	40.0	47.5	32.5	36.5	29.5	47.5	29.5	31.5	36.5								
THIRD QUARTILE		44.0	47.5	38.0	34.5	38.0	47.5	40.0	38.0	38.0	47.5	47.5	47.5	57.5	40.0	42.0	35.5	57.5	32.5	33.0	44.0								
NO. COMPANIES		572	106	324	260	310	492	170	336	54	99	111	111	422	189	245	291	565	578	471	565								
NO. EMPLOYEES		663	119	361	266	353	512	202	413	54	104	113	120	921	195	266	410	946	7129	1929	662								
BANKING/INSURANCE/FINANCIAL		JOB CATEGORY																											
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T								
AVERAGE		36.2	38.1	33.4	26.2	29.8	42.1	32.2	30.5	25.0	34.0	32.9	33.1	39.4	33.3	30.8	28.2	50.0	24.2	25.6	29.5								
FIRST QUARTILE		27.5	31.5	24.5	19.5	23.5	31.5	25.5	22.5	19.5	26.5	24.5	24.5	32.5	25.5	24.5	18.0	40.0	19.5	20.5	22.5								
MEDIAN		35.5	38.0	32.5	24.5	28.5	42.0	31.5	28.5	23.5	33.5	31.5	31.5	38.0	33.5	30.5	28.5	52.5	20.5	23.5	28.5								
THIRD QUARTILE		42.0	44.0	38.0	30.5	35.5	52.5	38.0	35.5	29.5	40.0	42.0	40.0	47.5	40.0	35.5	34.5	57.5	28.5	29.5	35.5								
NO. COMPANIES		274	183	83	148	86	275	131	118	106	85	79	130	95	177	159	34	3	8	8	135								
NO. EMPLOYEES		339	257	99	154	97	279	150	230	112	88	80	137	255	190	184	34	3	43	27	118								
RETAIL/WHOLESALE SALES AND DISTRIBUTION		JOB CATEGORY																											
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T								
AVERAGE		32.5	34.0	30.3	22.7	28.6	42.1	27.1	28.2	24.1	33.3	30.1	33.5	39.4	31.8	32.2	30.3	42.6	26.8	30.8	34.0								
FIRST QUARTILE		25.5	26.5	24.5	18.0	20.5	31.5	18.0	22.5	18.0	25.5	23.5	28.5	31.5	25.5	26.5	22.5	32.5	23.5	26.5	25.5								
MEDIAN		31.5	35.5	31.5	22.5	26.5	40.0	24.5	26.5	22.5	31.5	28.5	32.5	38.0	30.5	30.5	29.5	40.0	26.5	29.5	31.5								
THIRD QUARTILE		38.0	40.0	33.5	24.5	34.5	52.5	32.5	32.5	27.5	36.5	35.5	38.0	47.5	36.5	36.5	36.5	52.5	30.5	34.5	42.0								
NO. COMPANIES		157	54	24	84	113	102	48	87	19	31	43	51	136	84	52	156	37	56	28	110								
NO. EMPLOYEES		204	57	28	84	152	107	70	95	19	31	45	55	408	107	57	240	48	448	97	154								
UTILITIES		JOB CATEGORY																											
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T								
AVERAGE		43.9	44.3	39.1	37.7	34.1	50.7	39.6	38.1	32.5	44.3	43.6	43.1	41.7	39.6	36.9	32.5	47.0	33.8	34.7	42.8								
FIRST QUARTILE		34.5	38.0	31.5	32.5	28.5	44.0	33.5	32.5	24.5	40.0	33.5	32.5	35.5	33.5	30.5	24.5	40.0	31.5	30.5	35.5								
MEDIAN		44.0	42.0	38.0	38.0	34.5	52.5	36.5	38.0	30.5	44.0	42.0	44.0	38.0	38.0	34.5	32.5	47.5	34.5	35.5	42.0								
THIRD QUARTILE		52.5	47.5	44.0	42.0	36.5	62.5	47.5	42.0	40.0	52.5	52.5	52.5	44.0	44.0	44.0	38.0	52.5	38.0	38.0	52.5								
NO. COMPANIES		57	37	17	42	39	46	38	46	21	31	29	32	19	26	39	44	13	31	20	51								
NO. EMPLOYEES		65	44	17	44	44	46	38	76	28	31	29	32	28	33	55	70	34	431	115	51								
ALL OTHER TYPES OF BUSINESS		JOB CATEGORY																											
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T								
AVERAGE		35.3	38.9	29.5	26.3	29.1	40.2	31.1	27.3	24.6	32.5	32.1	34.8	41.2	29.2	33.1	24.8	40.3	28.4	30.7	34.0								
FIRST QUARTILE		24.5	31.5	24.5	19.5	21.5	32.5	22.5	19.5	21.5	28.5	25.5	26.5	30.5	21.5	26.5	18.0	31.5	21.5	24.5	26.5								
MEDIAN		33.5	38.0	25.5	24.5	28.5	40.0	28.5	25.5	24.5	30.5	32.5	33.5	42.0	27.5	31.5	22.5	38.0	27.5	29.5	32.5								
THIRD QUARTILE		42.0	47.5	32.5	31.5	34.5	47.5	38.0	33.5	26.5	36.5	40.0	52.5	52.5	35.5	38.0	29.5	47.5	33.5	34.5	40.0								
NO. COMPANIES		528	149	113	301	169	434	219	137	152	135	123	159	149	281	256	139	61	118	72	286								
NO. EMPLOYEES		682	248	207	341	183	474	251	258	339	161	151	179	323	485	312	214	97	907	317	322								

ACCOUNTING MANAGER	AUDITING MANAGER	COST ACCOUNTING MANAGER	PAYROLL MANAGER	CREDIT & COLLECTION MANAGER	PERSONNEL DIRECTOR	EMPLOYMENT MANAGER	CUSTOMER SERVICE MANAGER	WORD PROCESSING MANAGER	COMPENSATION MANAGER	BENEFITS MANAGER	TRAINING & DEVELOPMENT MGR.	SALES MANAGER	MANAGER, ADMIN. SERVICES	BUILDING SERVICES MANAGER	WAREHOUSE MANAGER	PLANT MANAGER	FOREMAN	GENERAL FOREMAN	PURCHASING MANAGER
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T

(AMOUNT IN THOUSANDS OF DOLLARS)

EASTERN U.S. - Salaries by Type of Business

MANUFACTURING/PROCESSING		JOB CATEGORY																	
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
AVERAGE		37.0	39.6	32.9	27.8	31.9	39.9	31.4	32.8	28.4	41.6	37.1	36.9	47.6	32.5	35.5	26.7	44.3	29.1
FIRST QUARTILE		29.5	30.5	26.5	21.5	26.5	31.5	23.5	25.5	19.5	33.5	25.5	28.5	40.0	24.5	29.5	23.5	34.0	24.5
MEDIAN		35.5	40.0	31.5	25.5	31.5	38.0	29.5	30.5	26.5	40.0	35.5	34.5	47.5	31.5	33.5	27.5	44.0	28.5
THIRD QUARTILE		42.0	47.5	38.0	32.5	38.0	47.5	38.0	38.0	33.5	47.5	47.5	42.0	57.5	38.0	40.0	33.5	52.5	33.5
NO. COMPANIES		224	30	124	102	116	192	50	145	17	30	40	37	177	67	101	113	237	242
NO. EMPLOYEES		264	37	140	106	132	195	63	191	17	32	42	38	356	68	109	178	415	2859
BANKING/INSURANCE/FINANCIAL		JOB CATEGORY																	
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
AVERAGE		37.0	37.6	34.8	27.0	30.1	43.6	33.1	33.7	28.9	35.0	33.7	32.5	43.0	32.8	31.8	31.1		
FIRST QUARTILE		28.5	30.5	29.5	21.5	22.5	31.5	27.5	25.5	23.5	27.5	25.5	23.5	34.5	24.5	23.5	18.0		
MEDIAN		36.5	38.0	34.5	25.5	28.5	44.0	31.5	28.5	27.5	33.5	32.5	31.5	42.0	31.5	31.5	29.5		
THIRD QUARTILE		42.0	42.0	40.0	30.5	36.5	57.5	38.0	35.5	33.5	46.0	42.0	40.0	47.5	40.0	38.0	35.5		
NO. COMPANIES		78	52	21	45	26	75	41	33	25	28	31	40	29	43	49	12		
NO. EMPLOYEES		100	63	29	45	27	75	43	85	25	28	31	40	63	43	49	12		
RETAIL/WHOLESALE SALES AND DISTRIBUTION		JOB CATEGORY																	
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
AVERAGE		32.1	33.8	31.4	22.6	26.8	41.5	33.0	26.9	23.8	37.6	30.3	36.5	42.3	31.2	34.9	30.8	50.4	25.2
FIRST QUARTILE		24.5	28.5	28.5	18.0	19.5	32.5	28.5	23.5	19.5	31.5	24.5	26.5	31.5	25.5	33.5	20.5	40.0	23.5
MEDIAN		31.5	35.5	32.5	22.5	23.5	40.0	32.5	27.5	21.5	35.5	27.5	36.5	42.0	26.5	33.5	30.5	57.5	25.5
THIRD QUARTILE		38.0	42.0	33.5	24.5	34.5	47.5	40.0	33.5	27.5	47.5	33.5	40.0	57.5	33.5	42.0	36.5	62.5	27.5
NO. COMPANIES		44	11	5	19	31	22	11	28	6	7	12	12	40	21	14	41	6	13
NO. EMPLOYEES		54	11	5	19	49	24	11	30	6	7	12	12	111	21	14	58	10	113
UTILITIES		JOB CATEGORY																	
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
AVERAGE		45.4	48.7	39.2	39.3	34.9	51.1	42.4	37.9	33.5	40.9	50.9	53.6	36.0	38.4	38.7	37.6	45.8	30.9
FIRST QUARTILE		33.5	38.0	31.5	35.5	30.5	44.0	34.5	31.5	28.5	27.5	42.0	52.5	31.5	33.5	30.5	33.5	39.0	26.5
MEDIAN		40.0	47.5	33.5	38.0	31.5	57.5	38.0	38.0	31.5	44.0	52.5	57.5	33.5	33.5	36.5	38.0	47.5	31.5
THIRD QUARTILE		57.5	57.5	52.5	44.0	36.5	62.5	52.5	42.0	42.0	52.5	62.5	57.5	42.0	40.0	47.5	38.0	47.5	31.5
NO. COMPANIES		11	10	3	12	9	13	9	10	6	6	7	5	5	8	8	7	4	5
NO. EMPLOYEES		12	12	3	12	12	13	9	26	6	6	7	5	7	14	11	13	9	24
ALL OTHER TYPES OF BUSINESS		JOB CATEGORY																	
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
AVERAGE		35.7	37.1	27.0	27.9	28.7	40.5	31.4	28.0	24.4	34.1	31.2	38.0	40.3	26.2	32.2	23.4	41.0	26.6
FIRST QUARTILE		28.5	29.5	24.5	20.5	21.5	32.5	24.5	18.0	23.5	27.5	24.5	29.5	28.5	19.5	26.5	16.5	31.5	19.5
MEDIAN		34.5	35.5	25.5	26.5	26.5	40.0	29.5	25.5	24.5	31.5	30.5	36.5	40.0	24.5	31.5	21.5	39.0	25.5
THIRD QUARTILE		42.0	42.0	27.5	35.5	34.5	47.5	36.5	34.5	24.5	38.0	38.0	44.0	52.5	30.5	38.0	26.5	52.5	30.5
NO. COMPANIES		179	52	34	98	68	139	70	48	49	36	42	55	48	91	81	45	21	40
NO. EMPLOYEES		209	70	115	113	76	141	72	72	207	36	46	61	100	215	101	68	28	265

ACCOUNTING MANAGER	AUDITING MANAGER	COST ACCOUNTING MANAGER	PAYROLL MANAGER	CREDIT & COLLECTION MANAGER	PERSONNEL DIRECTOR	EMPLOYMENT MANAGER	CUSTOMER SERVICE MANAGER	WORD PROCESSING MANAGER	COMPENSATION MANAGER	BENEFITS MANAGER	TRAINING & DEVELOPMENT MGR.	SALES MANAGER	MANAGER, ADMIN. SERVICES	BUILDING SERVICES MANAGER	WAREHOUSE MANAGER	PLANT MANAGER	FOREMAN	GENERAL FOREMAN	PURCHASING MANAGER
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T

(AMOUNT IN THOUSANDS OF DOLLARS)

EAST CENTRAL U.S. — Salaries by Type of Business

MANUFACTURING/PROCESSING		JOB CATEGORY																	
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
AVERAGE	39.4	41.8	35.5	29.9	33.6	43.3	35.6	34.7	32.5	38.7	35.7	42.8	45.7	34.8	37.3	33.0	47.5	29.0	34.9
FIRST QUARTILE	32.5	35.5	30.5	24.5	27.5	35.5	28.5	29.5	26.5	33.5	29.5	34.5	38.0	27.5	31.5	26.5	40.0	25.5	30.5
MEDIAN	38.0	42.0	33.5	28.5	32.5	42.0	34.5	33.5	34.5	38.0	35.5	42.0	44.0	33.5	36.5	31.5	47.5	29.5	34.5
THIRD QUARTILE	44.0	47.5	40.0	35.5	40.0	52.5	40.0	38.0	36.5	47.5	44.0	52.5	52.5	40.0	42.0	38.0	57.5	31.5	38.0
NO. COMPANIES	131	29	80	59	68	116	50	73	14	28	32	29	94	39	54	72	125	131	111
NO. EMPLOYEES	142	31	90	61	78	119	51	87	14	31	32	31	215	40	64	93	192	2059	501
BANKING/INSURANCE/FINANCIAL		JOB CATEGORY																	
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
AVERAGE	36.0	37.6	34.9	28.0	27.1	45.4	32.9	33.3	25.3	33.0	32.7	35.1	39.9	31.5	32.0	25.4			29.8
FIRST QUARTILE	27.5	31.5	29.5	20.5	20.5	33.5	28.5	24.5	20.5	22.5	24.5	26.5	33.5	24.5	24.5	18.0			22.5
MEDIAN	35.5	34.5	32.5	25.5	27.5	47.5	31.5	32.5	25.5	32.5	31.5	38.0	33.5	29.5	32.5	28.5			29.5
THIRD QUARTILE	42.0	44.0	42.0	35.5	31.5	57.5	38.0	40.0	29.5	40.0	42.0	44.0	42.0	36.5	36.5	30.5			34.5
NO. COMPANIES	51	41	20	32	20	54	32	24	19	20	20	29	14	34	30	7			23
NO. EMPLOYEES	69	58	20	34	24	57	47	43	22	20	20	33	37	38	42	7			23
RETAIL/WHOLESALE SALES AND DISTRIBUTION		JOB CATEGORY																	
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
AVERAGE	34.2	34.4	34.1	21.9	31.1	35.9	22.3	27.5	23.6	33.8	30.4	32.6	42.1	29.9	30.5	32.9	46.2	26.9	30.7
FIRST QUARTILE	26.5	23.5	29.5	18.0	21.5	25.5	18.0	23.5	18.0	25.5	22.5	29.5	30.5	22.5	25.5	23.5	31.5	24.5	27.5
MEDIAN	32.5	34.5	32.5	20.5	27.5	31.5	18.0	26.5	21.5	25.5	23.5	32.5	42.0	27.5	27.5	32.5	40.0	26.5	31.5
THIRD QUARTILE	38.0	42.0	36.5	23.5	35.5	42.0	23.5	31.5	27.5	36.5	35.5	52.5	52.5	36.5	38.0	42.0	62.5	27.5	33.5
NO. COMPANIES	34	13	4	18	21	25	7	19	4	6	6	5	24	14	10	33	10	15	8
NO. EMPLOYEES	38	13	4	18	21	25	13	21	4	6	6	5	30	14	10	49	12	111	29
UTILITIES		JOB CATEGORY																	
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
AVERAGE	45.5	42.8	35.1	38.7	36.7	52.3	38.8	42.9	29.4	44.4	46.0	42.6	45.4	39.6	35.3	33.1	46.4	34.4	33.8
FIRST QUARTILE	42.0	42.0	31.5	32.5	29.5	40.0	29.5	33.5	24.5	42.0	42.0	38.0	38.0	35.5	32.5	25.5	38.0	32.5	30.5
MEDIAN	52.5	42.0	35.5	38.0	34.5	52.5	36.5	44.0	24.5	44.0	42.0	44.0	40.0	36.5	32.5	31.5	44.0	34.5	33.5
THIRD QUARTILE	52.5	47.5	40.0	42.0	40.0	62.5	44.0	52.5	32.5	47.5	52.5	47.5	52.5	42.0	38.0	42.0	57.5	36.5	36.5
NO. COMPANIES	11	9	6	10	11	8	8	11	7	9	6	9	6	4	10	11	5	7	6
NO. EMPLOYEES	13	10	6	10	12	8	8	11	14	9	6	9	6	5	20	14	13	161	43
ALL OTHER TYPES OF BUSINESS		JOB CATEGORY																	
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
AVERAGE	35.0	38.1	33.2	24.9	31.4	41.1	30.1	27.7	23.2	31.8	32.0	32.7	44.3	31.5	32.5	26.9	40.3	26.1	28.2
FIRST QUARTILE	27.5	33.5	24.5	19.5	24.5	32.5	22.5	20.5	18.0	27.5	25.5	24.5	36.5	24.5	27.5	18.0	35.5	23.5	22.5
MEDIAN	34.5	38.0	30.5	24.5	31.5	40.0	27.5	26.5	21.5	30.5	31.5	28.5	47.5	29.5	32.5	27.5	40.0	25.5	26.5
THIRD QUARTILE	42.0	44.0	40.0	29.5	36.5	47.5	38.0	31.5	26.5	36.5	35.5	40.0	52.5	36.5	38.0	31.5	47.5	27.5	31.5
NO. COMPANIES	106	32	26	59	37	91	45	31	26	32	26	32	29	62	54	25	10	22	11
NO. EMPLOYEES	121	45	28	59	39	98	46	62	30	34	26	42	97	70	59	28	24	122	44

ACCOUNTING MANAGER	AUDITING MANAGER	COST ACCOUNTING MANAGER	PAYROLL MANAGER	CREDIT & COLLECTION MANAGER	PERSONNEL DIRECTOR	EMPLOYMENT MANAGER	CUSTOMER SERVICE MANAGER	WORD PROCESSING MANAGER	COMPENSATION MANAGER	BENEFITS MANAGER	TRAINING & DEVELOPMENT MGR.	SALES MANAGER	MANAGER, ADMIN. SERVICES	BUILDING SERVICES MANAGER	WAREHOUSE MANAGER	PLANT MANAGER	FOREMAN	GENERAL FOREMAN	PURCHASING MANAGER
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T

(AMOUNT IN THOUSANDS OF DOLLARS)

WEST CENTRAL U.S. - Salaries by Type of Business

MANUFACTURING/PROCESSING	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	37.6	40.9	33.4	27.4	31.2	41.9	35.3	32.6	31.0	38.6	38.9	43.6	45.3	34.1	33.7	31.4	47.6	29.5	31.6	37.2
FIRST QUARTILE	30.5	31.5	27.5	21.5	24.5	32.5	29.5	27.5	23.5	31.5	31.5	38.0	36.5	23.5	29.5	26.5	40.0	26.5	29.5	30.5
MEDIAN	36.5	44.0	33.5	26.5	30.5	40.0	36.5	32.5	28.5	36.5	38.0	44.0	44.0	32.5	32.5	30.5	47.5	30.5	33.5	35.5
THIRD QUARTILE	44.0	52.5	38.0	31.5	36.5	52.5	40.0	38.0	38.0	44.0	47.5	47.5	52.5	42.0	38.0	35.5	57.5	31.5	34.0	42.0
NO. COMPANIES	92	22	55	45	68	72	26	57	10	21	19	22	73	44	47	45	89	92	72	99
NO. EMPLOYEES	104	25	61	45	75	77	27	65	10	21	19	25	172	47	47	52	138	987	161	171

BANKING/INSURANCE/FINANCIAL	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	35.9	37.4	31.7	24.6	28.6	39.0	30.0	30.4	24.4	31.7	29.9	31.6	34.3	35.3	29.4					29.3
FIRST QUARTILE	27.5	30.5	24.5	19.5	24.5	31.5	24.5	22.5	19.5	25.5	22.5	24.5	28.5	26.5	23.5					21.5
MEDIAN	34.5	38.0	31.5	23.5	26.5	38.0	29.5	26.5	23.5	29.5	23.5	29.5	28.5	33.5	26.5					27.5
THIRD QUARTILE	42.0	42.0	36.5	30.5	33.5	44.0	38.0	36.5	28.5	35.5	40.0	40.0	40.0	40.0	34.5					33.5
NO. COMPANIES	57	30	17	27	16	61	21	20	22	9	10	21	17	40	30					23
NO. EMPLOYEES	72	46	17	27	16	61	21	24	24	9	10	22	65	42	32					23

RETAIL/WHOLESALE SALES AND DISTRIBUTION	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	33.0	34.1	26.8	24.2	27.9	45.8	26.8	26.4	29.3	28.3	28.9	29.7	36.5	33.1	30.1	29.9	39.5	28.5	37.9	37.0
FIRST QUARTILE	26.5	27.5	24.5	23.5	22.5	38.0	20.5	21.5	18.0	23.5	23.5	25.5	27.5	27.5	27.5	24.5	29.5	23.5	29.5	28.5
MEDIAN	30.5	34.5	24.5	24.5	27.5	42.0	25.5	25.5	22.5	25.5	25.5	27.5	36.5	33.5	28.5	29.5	38.0	26.5	42.0	33.5
THIRD QUARTILE	36.5	38.0	32.5	26.5	33.5	52.5	31.5	29.5	47.5	31.5	31.5	33.5	44.0	38.0	29.5	33.5	52.5	33.5	44.0	47.5
NO. COMPANIES	25	8	3	13	21	14	9	18	3	6	5	8	28	20	13	31	10	9	4	17
NO. EMPLOYEES	31	8	4	13	31	14	9	19	3	6	5	9	67	40	18	53	11	58	13	46

UTILITIES	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	42.3	41.1		37.6	29.5	52.8	34.6	39.9	33.6	41.9		33.3		38.9	38.5	32.5		31.9	37.5	40.7
FIRST QUARTILE	38.0	36.5		30.5	26.5	47.5	34.5	31.5	25.5	36.5		24.5		31.5	38.0	29.5		30.5	35.5	33.5
MEDIAN	42.0	42.0		35.5	30.5	47.5	34.5	34.5	30.5	36.5		35.5		42.0	40.0	33.5		32.5	35.5	42.0
THIRD QUARTILE	47.5	42.0		42.0	34.5	57.5	35.5	47.5	36.5	42.0		40.0		44.0	42.0	34.5		32.5	38.0	47.5
NO. COMPANIES	9	4		5	5	6	5	6	4	4		3		5	4	6		6	3	6
NO. EMPLOYEES	9	6		5	5	6	5	7	4	4		3		5	5	7		25	6	6

ALL OTHER TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	35.0	37.6	29.6	23.8	27.9	39.0	27.5	27.5	23.1	30.0	28.0	30.3	40.1	28.1	31.9	21.5	37.0	24.3	31.6	35.0
FIRST QUARTILE	29.5	30.5	25.5	18.0	20.5	32.5	22.5	20.5	19.5	25.5	19.5	25.5	33.5	20.5	24.5	18.0	27.5	19.5	24.5	29.5
MEDIAN	34.5	40.0	29.5	22.5	28.5	40.0	24.5	27.5	20.5	28.5	25.5	29.5	42.0	27.5	30.5	19.0	38.0	21.5	31.5	34.5
THIRD QUARTILE	40.0	44.0	32.5	27.5	34.5	47.5	30.5	33.5	26.5	33.5	34.5	34.5	47.5	35.5	30.0	23.5	42.0	28.5	33.5	38.0
NO. COMPANIES	88	28	23	58	29	74	43	22	32	26	18	21	28	51	53	27	8	15	8	52
NO. EMPLOYEES	105	40	31	59	31	77	45	65	35	27	18	21	49	98	73	56	15	92	47	57

ACCOUNTING MANAGER	AUDITING MANAGER	COST ACCOUNTING MANAGER	PAYROLL MANAGER	CREDIT & COLLECTION MANAGER	PERSONNEL DIRECTOR	EMPLOYMENT MANAGER	CUSTOMER SERVICE MANAGER	WORD PROCESSING MANAGER	COMPENSATION MANAGER	BENEFITS MANAGER	TRAINING & DEVELOPMENT MGR.	SALES MANAGER	MANAGER, ADMIN. SERVICES	BUILDING SERVICES MANAGER	WAREHOUSE MANAGER	PLANT MANAGER	FOREMAN	GENERAL FOREMAN	PURCHASING MANAGER
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T

(AMOUNT IN THOUSANDS OF DOLLARS)

SOUTHERN U.S. — Salaries by Type of Business

MANUFACTURING/PROCESSING	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	39.0	36.3	35.6	29.8	33.8	41.2	30.8	32.4	39.8	41.8	37.1	44.8	47.9	35.9	36.2	31.9	47.9	29.3	33.5	37.3
FIRST QUARTILE	31.5	30.5	30.5	22.5	26.5	30.5	24.5	26.5	23.5	33.5	29.5	36.5	40.0	26.5	28.5	25.5	38.0	24.5	26.5	29.5
MEDIAN	38.0	35.5	35.5	29.5	31.5	42.0	29.5	31.5	42.0	42.0	38.0	44.0	47.5	34.5	36.5	29.5	47.5	28.5	32.5	36.5
THIRD QUARTILE	47.5	44.0	40.0	38.0	34.0	47.5	36.5	35.5	52.5	52.5	47.5	52.5	57.5	42.0	42.0	35.5	57.5	33.5	36.5	44.0
NO. COMPANIES	91	22	48	42	43	92	31	46	8	15	17	19	54	29	30	44	85	87	70	40
NO. EMPLOYEES	113	23	51	42	53	91	47	53	8	15	17	22	129	29	33	60	145	1021	162	88

BANKING/INSURANCE/FINANCIAL	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	35.5	36.9	32.5	25.5	30.4	39.8	31.2	24.5	22.0	36.7	32.7	32.5	42.1	34.0	29.1	26.5		21.0	23.7	28.7
FIRST QUARTILE	27.5	30.5	28.5	18.0	24.5	28.5	21.5	16.5	16.0	32.5	23.5	27.5	34.5	29.5	24.5	19.5		18.0	19.5	22.5
MEDIAN	35.5	35.5	32.5	22.5	28.5	35.5	31.5	21.5	20.5	36.5	28.5	31.5	40.0	33.5	27.5	22.5		19.5	21.5	26.5
THIRD QUARTILE	42.0	40.0	35.5	29.5	38.0	52.5	35.5	30.5	23.5	42.0	40.0	40.0	47.5	38.0	32.5	31.5		21.5	25.5	35.5
NO. COMPANIES	62	40	22	32	17	60	30	36	29	21	16	29	24	43	40	10		3	3	14
NO. EMPLOYEES	66	47	28	32	23	60	31	73	30	21	17	31	63	45	40	10		33	20	34

RETAIL/WHOLESALE SALES AND DISTRIBUTION	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	30.7	31.3	29.8	22.3	30.1	43.4	26.2	31.8	13.5	31.3	28.1	33.7	36.5	28.2	30.7	27.1	38.4	25.5	30.3	38.4
FIRST QUARTILE	20.5	22.5	24.5	18.0	22.5	31.5	18.0	22.5	16.5	23.5	21.5	29.5	31.5	19.5	25.5	18.0	32.5	19.5	26.5	30.5
MEDIAN	29.5	35.5	30.5	20.5	27.5	42.0	22.5	28.5	16.5	25.5	26.5	31.5	31.5	26.5	30.5	25.5	38.0	25.5	29.5	36.5
THIRD QUARTILE	36.5	36.5	33.5	24.5	35.5	57.5	32.5	42.0	22.5	35.5	35.5	38.0	36.5	33.5	33.5	32.5	44.0	29.5	34.5	44.0
NO. COMPANIES	33	15	8	21	24	26	14	13	3	8	15	20	21	12	10	36	7	12	5	21
NO. EMPLOYEES	57	15	11	21	34	26	30	14	3	8	15	23	108	12	10	60	8	124	17	28

UTILITIES	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	42.7	41.3	39.6	35.5	32.0	48.3	40.4	35.1	37.2	45.7	41.3	40.6	43.9	42.6	36.4	28.9	48.6	32.0	35.0	41.9
FIRST QUARTILE	34.5	32.5	38.0	25.5	28.5	38.0	34.5	29.5	27.5	40.0	31.5	30.5	38.0	38.0	26.5	21.5	40.0	29.5	28.5	38.0
MEDIAN	44.0	40.0	42.0	34.5	30.5	47.5	40.0	35.5	40.0	52.5	40.0	42.0	40.0	40.0	34.5	26.5	47.5	32.5	35.5	42.0
THIRD QUARTILE	47.5	42.0	44.0	47.5	35.5	62.5	47.5	38.0	44.0	52.5	52.5	52.5	52.5	47.5	47.5	35.5	52.5	35.5	40.0	52.5
NO. COMPANIES	20	10	6	11	10	14	13	17	3	9	11	13	6	7	14	17	4	12	9	15
NO. EMPLOYEES	25	12	6	11	11	14	13	24	3	9	11	13	10	7	17	32	12	148	47	15

ALL OTHER TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	36.2	43.0	35.3	25.5	28.1	39.8	29.5	25.7	24.5	32.8	32.6	33.4	41.7	32.6	34.6	26.9	45.6	26.3	24.0	32.9
FIRST QUARTILE	27.5	36.5	27.5	18.0	20.5	29.5	20.5	16.5	18.0	27.5	23.5	26.5	29.5	20.5	27.5	20.5	34.5	20.5	23.5	22.5
MEDIAN	34.5	42.0	30.5	22.5	22.5	40.0	27.5	23.5	22.5	32.5	28.5	31.5	40.0	30.5	31.5	22.5	47.5	25.5	25.5	31.5
THIRD QUARTILE	44.0	52.5	42.0	29.5	31.5	47.5	36.5	29.5	28.5	38.0	42.0	40.0	52.5	40.0	40.0	33.5	52.5	31.5	32.5	42.0
NO. COMPANIES	93	24	16	55	22	86	39	22	27	25	24	32	25	41	46	32	12	30	22	54
NO. EMPLOYEES	101	41	16	56	24	90	47	32	29	27	28	35	37	69	46	43	13	262	114	55

ACCOUNTING MANAGER	AUDITING MANAGER	COST ACCOUNTING MANAGER	PAYROLL MANAGER	CREDIT & COLLECTION MANAGER	PERSONNEL DIRECTOR	EMPLOYMENT MANAGER	CUSTOMER SERVICE MANAGER	WORD PROCESSING MANAGER	COMPENSATION MANAGER	BENEFITS MANAGER	TRAINING & DEVELOPMENT MGR.	SALES MANAGER	MANAGER, ADMIN. SERVICES	BUILDING SERVICES MANAGER	WAREHOUSE MANAGER	PLANT MANAGER	FOREMAN	GENERAL FOREMAN	PURCHASING MANAGER
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T

(AMOUNT IN THOUSANDS OF DOLLARS)

WESTERN U.S. - Salaries by Type of Business

MANUFACTURING/PROCESSING		JOB CATEGORY																	
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
AVERAGE		35.4	41.2	36.3	30.7	32.2	42.4	38.0	31.0	31.0	38.4	35.2	34.4	35.8	35.7	37.7	34.6	47.4	29.3
FIRST QUARTILE		28.5	26.5	29.5	22.5	22.5	30.5	30.5	24.5	24.5	41.5	30.5	38.0	40.0	27.5	27.5	38.0	26.5	27.5
MEDIAN		33.5	34.5	33.5	27.5	31.5	42.0	35.5	30.5	32.5	47.5	47.5	42.0	52.5	34.5	36.5	31.5	47.5	28.5
THIRD QUARTILE		40.0	62.5	42.0	35.5	34.0	52.5	64.0	34.5	38.5	52.5	57.5	44.0	57.5	47.5	47.5	40.0	57.5	31.5
NO. COMPANIES		38	3	17	12	15	30	13	15	5	5	3	4	24	10	13	17	29	26
NO. EMPLOYEES		40	3	19	12	15	30	14	17	5	5	3	4	49	11	14	27	56	204
BANKING/INSURANCE/FINANCIAL		JOB CATEGORY																	
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
AVERAGE		35.8	41.7	30.4	24.4	37.9	43.8	32.9	61.5	25.3	30.1		34.0	40.1	36.0	31.3	29.5		
FIRST QUARTILE		28.5	34.5	28.5	19.5	29.5	35.5	21.5	34.5	21.5	20.5		24.5	35.5	29.5	28.5	20.5		29.0
MEDIAN		34.5	40.0	28.5	23.5	35.5	40.0	27.5	47.5	24.5	31.5		28.5	40.0	35.5	32.5	32.5		21.5
THIRD QUARTILE		38.0	47.5	29.5	27.5	44.0	52.5	40.0	47.5	30.5	34.5		40.0	44.0	40.0	33.5	35.5		26.5
NO. COMPANIES		26	20	3	12	7	25	7	5	11	7		11	11	17	10	3		13
NO. EMPLOYEES		32	43	5	16	7	26	8	5	11	10		11	27	22	21	3		14
RETAIL/WHOLESALE SALES AND DISTRIBUTION		JOB CATEGORY																	
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
AVERAGE		34.1	37.5	28.3	23.3	29.2	40.9	31.4	25.3	25.8	36.5	34.4	33.8	40.6	33.2	39.4	32.9	34.8	32.6
FIRST QUARTILE		27.5	26.5	19.5	20.5	19.5	36.5	21.5	19.5	23.5	22.5	27.5	30.5	33.5	25.5	34.5	23.5	33.5	32.5
MEDIAN		31.5	36.5	25.5	21.5	26.5	44.0	27.5	25.5	25.5	28.5	34.5	31.5	38.0	29.5	42.0	28.5	36.5	34.5
THIRD QUARTILE		40.0	52.5	31.5	23.5	31.5	57.5	44.0	30.5	28.5	47.5	42.0	33.5	44.0	36.5	47.5	40.0	34.0	34.5
NO. COMPANIES		21	7	4	13	16	15	7	9	3	4	5	6	21	17	5	15	4	7
NO. EMPLOYEES		24	10	4	13	17	16	7	11	3	4	7	6	92	20	5	20	7	42
UTILITIES		JOB CATEGORY																	
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
AVERAGE		45.6	48.3		37.3	35.3	51.0	37.8	39.8		49.7	40.0							
FIRST QUARTILE		35.5	38.0		34.5	18.0	40.0	27.5	38.0		44.0	29.5				42.4			42.0
MEDIAN		42.0	40.0		38.0	32.5	62.5	33.5	38.0		47.5	38.0				42.0			38.0
THIRD QUARTILE		52.5	57.5		38.0	38.0	62.5	52.5	38.0		57.5	52.5				42.0			40.0
NO. COMPANIES		6	4		4	4	5	3	2		3	3					3		7
NO. EMPLOYEES		6	4		6	4	5	3	8		3	3					4		7
ALL OTHER TYPES OF BUSINESS		JOB CATEGORY																	
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
AVERAGE		34.7	39.6	34.5	27.9	29.0	39.8	38.9	26.0	28.0	33.4	35.0	36.3	37.1	37.0	37.6	31.9	37.8	38.3
FIRST QUARTILE		29.5	30.5	28.5	23.5	19.5	34.5	35.5	19.5	26.5	29.5	32.5	29.5	24.5	31.5	29.5	29.5	29.5	40.0
MEDIAN		33.5	38.0	32.5	24.5	30.5	34.5	38.0	24.5	26.5	29.5	32.5	38.0	29.5	38.0	35.5	30.5	32.5	40.0
THIRD QUARTILE		38.0	47.5	40.0	32.5	35.5	44.0	47.5	29.5	30.5	35.5	32.5	42.0	47.5	47.5	47.5	32.5	44.0	40.0
NO. COMPANIES		62	13	14	33	13	44	22	16	18	16	13	19	19	36	22	10	10	11
NO. EMPLOYEES		146	52	17	54	13	66	35	27	38	37	33	20	40	53	33	19	17	165

ACCOUNTING MANAGER	AUDITING MANAGER	COST ACCOUNTING MANAGER	PAYROLL MANAGER	CREDIT & COLLECTION MANAGER	PERSONNEL DIRECTOR	EMPLOYMENT MANAGER	CUSTOMER SERVICE MANAGER	WORD PROCESSING MANAGER	COMPENSATION MANAGER	BENEFITS MANAGER	TRAINING & DEVELOPMENT MGR.	SALES MANAGER	MANAGER, ADMIN. SERVICES	BUILDING SERVICES MANAGER	WAREHOUSE MANAGER	PLANT MANAGER	FOREMAN	GENERAL FOREMAN	PURCHASING MANAGER
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T

(AMOUNT IN THOUSANDS OF DOLLARS)

EASTERN UNITED STATES

ALBANY, NY

TOTAL ALL TYPES OF BUSINESS																				
JOB CATEGORY																				
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	32.0	35.6	34.3	26.5	24.3	44.4	31.4	28.1	29.3	28.9	28.8	32.5	40.4	32.4	33.4	28.9	53.5	29.1	31.3	36.0
FIRST QUARTILE	25.5	28.5	29.5	18.0	16.5	35.5	20.5	26.5	16.5	26.5	21.5	18.0	31.5	26.5	24.5	18.0	42.0	25.5	26.5	26.5
MEDIAN	28.5	32.5	33.5	26.5	22.5	42.0	26.5	28.5	24.5	29.5	25.5	29.5	42.0	29.5	33.5	25.5	57.5	30.5	27.5	35.5
THIRD QUARTILE	38.0	38.0	34.5	32.5	28.5	52.5	34.5	30.5	36.5	29.5	34.5	36.5	47.5	38.0	38.0	30.5	62.5	32.5	38.0	44.0
NO. COMPANIES	25	8	5	8	8	16	9	9	5	5	8	8	13	9	10	12	8	10	7	13
NO. EMPLOYEES	26	8	5	8	8	16	8	12	5	5	8	8	21	9	10	12	10	50	16	14

ATLANTIC CITY, NJ

TOTAL ALL TYPES OF BUSINESS									JOB CATEGORY												
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	
AVERAGE	34.4	29.0	34.3	29.6	29.0	42.0	27.9	32.3					28.6	35.2	25.4	33.8	26.5	45.6	30.2	34.6	29.8
FIRST QUARTILE	21.5	22.5	29.5	25.5	23.5	38.0	25.5	26.5					26.5	28.5	19.5	29.5	25.5	47.5	31.5	35.5	25.5
MEDIAN	30.5	28.5	32.5	25.5	24.5	47.5	28.5	26.5					29.5	35.5	20.5	34.5	28.5	47.5	31.5	35.5	26.5
THIRD QUARTILE	42.0	29.5	35.5	36.5	36.5	47.5	30.5	40.0					33.5	42.0	24.5	40.0	27.5	47.5	31.5	35.5	35.5
NO. COMPANIES	9	3	4	6	5	9	6	3					5	5	6	7	5	2	3	2	5
NO. EMPLOYEES	10	4	6	6	5	9	7	6					5	6	6	7	5	5	13	6	

BALTIMORE, MD

TOTAL ALL TYPES OF BUSINESS										JOB CATEGORY										
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	43.7	44.2	34.5		30.0	38.1	33.0	34.2	32.7					44.5	24.8	43.3	30.8	34.3	27.0	38.5
FIRST QUARTILE	35.5	38.0	27.5		24.5	30.5	24.5	24.5	21.5					42.0	19.5	35.5	27.5	27.5	25.5	24.5
MEDIAN	44.0	42.0	28.5		25.5	40.0	34.5	35.0	34.5					44.0	20.5	42.0	29.5	38.0	27.5	34.5
THIRD QUARTILE	47.5	52.5	47.5		33.5	42.0	40.0	46.0	42.0					44.0	34.5	52.5	29.5	47.5	28.5	47.5
NO. COMPANIES	6	2	3		4	7	3	3	3					4	3	3	3	3	4	4
NO. EMPLOYEES	8	3	3		4	7	3	3	3					13	3	3	4	6	13	

BOSTON, MA

TOTAL ALL TYPES OF BUSINESS										JOB CATEGORY										
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	41.2	44.3	37.5	32.5	24.5	49.4	41.1	35.9	36.0	43.2	40.5	48.4	38.6	27.6	39.8	27.8	41.3	29.7		40.4
FIRST QUARTILE	34.5	38.0	32.5	28.5	18.0	42.0	36.5	18.0	26.5	35.5	32.5	40.0	29.5	21.5	36.5	22.5	36.5	26.5		34.5
MEDIAN	40.0	42.0	35.5	32.5	21.5	52.5	38.0	24.5	33.5	38.0	38.0	44.0	36.5	24.5	42.0	29.5	40.0	30.5		40.0
THIRD QUARTILE	52.5	52.5	38.0	35.5	25.5	62.5	47.5	57.5	47.5	47.5	47.5	57.5	44.0	30.5	42.0	30.5	42.0	34.5		47.5
NO. COMPANIES	17	9	4	12	9	13	13	8	7	5	9	9	8	8	6	4	4	4		14
NO. EMPLOYEES	26	15	7	13	20	14	18	41	7	5	9	14	10	19	6	5	5	18		17

BRIDGEPORT (GREATER), CT

TOTAL ALL TYPES OF BUSINESS										JOB CATEGORY											
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	
AVERAGE	40.6	40.2	32.1	27.8	31.7	40.9	29.2	39.6					33.9	52.7	31.7	36.3	31.8	48.4	29.4	37.1	40.8
FIRST QUARTILE	33.5	32.5	29.5	22.5	20.5	38.0	29.5	35.5					30.5	47.5	28.5	33.5	25.5	44.0	26.5	31.5	31.5
MEDIAN	36.5	44.0	30.5	28.5	34.5	40.0	29.5	38.0					33.5	52.5	32.5	34.5	26.5	47.5	31.5	38.0	40.0
THIRD QUARTILE	42.0	44.0	35.5	33.5	40.0	42.0	30.5	42.0					33.5	57.5	33.5	38.0	38.0	52.5	32.5	44.0	44.0
NO. COMPANIES	12	3	6	8	7	10	6	6					4	8	5	5	6	6	7	5	6
NO. EMPLOYEES	12	3	6	9	7	10	6	6					4	16	5	5	6	6	69	11	

BUFFALO, NY

TOTAL ALL TYPES OF BUSINESS										JOB CATEGORY										
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	35.9	35.8	31.6	23.6	29.3	38.5	29.3	29.8			30.6	36.8	43.4	30.3	35.0	27.9	47.4	29.1	31.9	33.6
FIRST QUARTILE	28.5	29.5	25.5	19.5	23.5	30.5	24.5	24.5			23.5	30.5	40.0	24.5	26.5	24.5	38.0	25.5	26.5	29.5
MEDIAN	34.5	34.5	28.5	20.5	27.5	40.0	29.5	28.5			24.5	33.5	42.0	25.5	29.5	24.5	47.5	30.5	31.5	32.5
THIRD QUARTILE	40.0	42.0	35.5	26.5	36.5	44.0	29.5	31.5			32.5	42.0	47.5	36.5	40.0	30.5	57.5	32.5	38.0	35.5
NO. COMPANIES	31	6	12	13	15	30	5	19			4	5	20	10	12	13	23	28	21	31
NO. EMPLOYEES	36	6	12	13	15	30	6	49			4	5	31	10	13	13	32	274	74	33

CONCORD, NH

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	37.9		29.6			36.8		35.6					45.7		28.8	46.1	24.0	31.9	34.9	
FIRST QUARTILE	26.5		16.5			27.5		24.5					35.5		23.5	33.5	20.5	24.5	29.5	
MEDIAN	31.5		31.5			38.0		30.5					44.0		24.5	40.0	22.5	29.5	35.5	
THIRD QUARTILE	47.5		32.5			38.0		40.0					52.5		34.5	62.5	27.5	39.0	38.0	
NO. COMPANIES	6		3			5		4					6		2	5	4	3	5	
NO. EMPLOYEES	7		4			5		4					11		3	6	28	6	6	

DELAWARE, DE

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	34.1	39.0	28.8	26.3	32.6	40.8	25.0	26.8	28.3	39.3	32.4	34.0	39.2	37.3	33.1	37.0	55.8	29.0	24.4	32.7
FIRST QUARTILE	26.5	13.5	16.0	16.5	22.5	26.5	18.0	22.5	16.5	27.5	23.5	24.5	27.5	23.5	26.5	20.5	52.5	23.5	22.5	24.5
MEDIAN	33.5	36.5	28.5	23.5	29.5	38.0	21.5	23.5	24.5	38.0	25.5	25.5	31.5	33.5	30.5	38.0	52.5	26.5	23.5	29.5
THIRD QUARTILE	38.0	42.0	40.0	26.5	47.5	52.5	29.5	27.5	24.5	52.5	44.0	47.5	47.5	44.0	38.0	52.5	62.5	34.5	25.5	38.0
NO. COMPANIES	18	4	3	8	7	13	6	8	4	3	6	6	6	6	8	3	3	5	4	10
NO. EMPLOYEES	21	5	3	0	7	13	6	9	4	3	6	6	6	6	8	3	3	38	9	10

DOVER (SOUTHERN), DE

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	38.8		30.0	24.7	27.0	38.3		33.6			31.3		42.9		30.8	25.0	42.5	25.0	30.5	34.9
FIRST QUARTILE	34.5		26.5	18.0	16.5	33.5		27.5			16.5		29.5		30.5	16.5	36.5	19.5	29.5	30.5
MEDIAN	36.5		26.5	18.0	24.5	40.0		32.5			32.5		40.0		36.5	24.5	40.0	25.5	31.5	32.5
THIRD QUARTILE	44.0		31.5	38.0	30.5	42.0		38.0			38.0		57.5		47.5	31.5	47.5	28.5	31.5	42.0
NO. COMPANIES	6		4	3	4	8		3			2		6		4	5	5	7	5	8
NO. EMPLOYEES	16		4	3	4	8		10			4		7		6	7	9	27	9	10

HARRISBURG AREA, PA

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	33.8	30.1	25.3	32.3	31.9	37.4	26.7	29.1	23.9	35.3	32.6	38.4	37.5	30.0	31.3	25.4	40.8	28.0	32.6	39.4
FIRST QUARTILE	25.5	23.5	24.5	27.5	25.5	27.5	19.5	24.5	23.5	30.5	23.5	35.5	32.5	23.5	24.5	19.5	36.5	25.5	24.5	32.5
MEDIAN	35.5	29.5	25.5	36.5	29.5	35.5	21.5	29.5	24.5	31.5	29.5	38.0	40.0	29.5	31.5	24.5	40.0	27.5	31.5	38.0
THIRD QUARTILE	38.0	29.5	25.5	38.0	30.5	47.5	27.5	32.5	24.5	38.0	38.0	42.0	42.0	38.0	35.5	31.5	44.0	30.5	36.5	47.5
NO. COMPANIES	29	11	7	15	8	22	8	9	4	6	7	11	8	12	14	11	8	12	8	17
NO. EMPLOYEES	39	16	83	29	8	23	17	15	159	6	7	11	21	15	19	28	72	333	57	30

LANCASTER, PA

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	37.9	26.5	30.6	24.6	32.7	39.9	26.3	34.0		32.3		12.3	41.9	21.3	30.1	28.3	46.5	27.2	35.3	30.5
FIRST QUARTILE	27.5	21.5	24.5	16.5	25.5	31.5	18.0	23.5		25.5		27.5	25.5	19.5	18.0	21.5	38.0	22.5	24.5	24.5
MEDIAN	33.5	27.5	31.5	21.5	29.5	40.0	27.5	26.5		27.5		29.5	44.0	20.5	34.5	22.5	47.5	24.5	33.5	29.5
THIRD QUARTILE	38.0	30.5	33.5	32.5	34.5	44.0	29.5	32.5		44.0		40.0	52.5	24.5	38.0	38.0	52.5	31.5	40.0	35.5
NO. COMPANIES	15	3	10	11	5	14	6	8		3		3	9	5	8	6	7	11	8	13
NO. EMPLOYEES	15	3	10	11	5	14	6	8		3		3	16	5	8	6	9	135	29	15

LEHIGH VALLEY, PA

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	33.8	38.6	25.9	23.0	29.0	41.6	31.4	28.9	21.5	33.4	33.8	33.0	45.1	30.5	32.8	28.9	49.4	30.3	35.0	33.6
FIRST QUARTILE	25.5	40.0	22.5	18.0	24.5	34.5	25.5	22.5	16.5	26.5	21.5	25.5	38.0	25.5	27.5	23.5	44.0	27.5	29.5	28.5
MEDIAN	28.5	40.0	26.5	20.5	26.5	38.0	29.5	28.5	19.5	30.5	27.5	30.5	47.5	32.5	30.5	29.5	52.5	30.5	38.0	33.5
THIRD QUARTILE	42.0	40.0	28.5	26.5	34.5	47.5	33.5	30.5	26.5	40.0	52.5	44.0	52.5	32.5	38.0	33.5	57.5	34.5	40.0	40.0
NO. COMPANIES	23	4	15	11	14	23	8	18	5	5	3	7	14	5	12	9	12	17	9	22
NO. EMPLOYEES	26	5	16	11	19	23	8	25	5	5	3	7	39	5	12	33	22	259	35	25

NEWARK, (METRO NJ)

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	38.2	40.2	37.7	32.3	38.2	52.3	36.8	32.8	32.7	42.3	39.2	40.5	42.1	42.1	38.4	29.1	53.8	29.2	34.0	39.4
FIRST QUARTILE	31.5	34.5	29.5	24.5	34.5	40.0	29.5	26.5	27.5	33.5	32.5	31.5	36.5	28.5	30.5	25.5	47.5	25.5	38.5	27.5
MEDIAN	42.0	40.0	33.5	32.5	38.0	62.5	32.5	32.5	32.5	38.0	35.5	36.5	40.0	33.5	33.5	26.5	52.5	28.5	33.5	34.5
THIRD QUARTILE	44.0	52.5	34.5	38.0	42.0	62.5	40.0	38.0	38.0	47.5	47.5	52.5	44.0	62.5	47.5	31.5	62.5	31.5	38.5	52.5
NO. COMPANIES	17	6	5	15	11	15	12	8	3	12	13	10	7	9	8	8	10	8	6	15
NO. EMPLOYEES	25	7	5	16	14	17	16	13	3	12	16	10	20	9	9	29	28	108	33	24

ACCOUNTING MANAGER	AUDITING MANAGER	COST ACCOUNTING MANAGER	PAYROLL MANAGER	CREDIT & COLLECTION MANAGER	PERSONNEL DIRECTOR	EMPLOYMENT MANAGER	CUSTOMER SERVICE MANAGER	WORD PROCESSING MANAGER	COMPENSATION MANAGER	BENEFITS MANAGER	TRAINING & DEVELOPMENT MGR.	SALES MANAGER	MANAGER, ADMIN. SERVICES	BUILDING SERVICES MANAGER	WAREHOUSE MANAGER	PLANT MANAGER	FOREMAN	GENERAL FOREMAN	PURCHASING MANAGER
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T

(AMOUNT IN THOUSANDS OF DOLLARS)

NEW YORK, NY

TOTAL ALL TYPES OF BUSINESS		JOB CATEGORY																	
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
AVERAGE	40.1				32.9	34.9	41.2	31.6		30.5		35.7		47.2	39.0	31.2	25.5		27.5
FIRST QUARTILE	32.5				19.5	34.5	33.5	23.5		27.5		19.5		38.0	29.5	28.5	20.5		22.5
MEDIAN	38.0				26.5	34.5	38.0	24.5		28.5		40.0		44.0	33.5	32.5	25.5		28.5
THIRD QUARTILE	44.0				47.5	34.5	52.5	38.0		35.5		47.5		57.5	52.5	32.5	26.5		32.5
NO. COMPANIES	3				6	2	9	6		3		3		3	11	2	3		5
NO. EMPLOYEES	6				6	7	9	6		3		3		8	13	3	4		5

PHILADELPHIA, PA

TOTAL ALL TYPES OF BUSINESS		JOB CATEGORY																	
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
AVERAGE	33.2				27.6	23.1	26.6	40.5		31.7	24.0			53.3	32.7	29.8	26.7	43.8	36.7
FIRST QUARTILE	25.5				24.5	18.0	24.5	32.5		21.5	21.5			47.5	23.5	22.5	25.5	21.5	33.5
MEDIAN	28.5				26.5	20.5	27.5	42.0		33.5	24.5			52.5	29.5	31.5	27.5	47.5	35.5
THIRD QUARTILE	40.0				34.5	33.5	26.5	47.5		36.5	23.5			62.5	40.0	32.5	28.5	62.5	35.5
NO. COMPANIES	16				5	7	6	13		7	5			9	8	4	5	2	3
NO. EMPLOYEES	16				5	7	7	13		7	5			14	8	4	5	3	11

PITTSBURGH, PA

TOTAL ALL TYPES OF BUSINESS		JOB CATEGORY																	
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
AVERAGE	40.5	41.2	39.9	30.6	34.0	40.7	36.9	43.0	26.0	39.5	39.1	37.6	52.5	24.3	31.3	25.5	44.3	33.7	40.8
FIRST QUARTILE	32.5	31.5	28.5	21.5	28.5	31.5	26.5	27.5	19.0	24.5	25.5	28.5	47.5	16.5	24.5	16.5	31.5	30.5	28.5
MEDIAN	38.0	38.0	40.0	26.5	33.5	40.0	35.5	36.5	24.5	39.0	29.5	38.0	57.5	23.5	30.5	24.5	44.0	33.5	42.0
THIRD QUARTILE	47.5	47.5	47.5	34.5	40.0	47.5	44.0	62.5	32.5	52.5	62.5	40.0	62.5	28.5	35.5	32.5	52.5	38.0	52.5
NO. COMPANIES	44	18	13	26	21	35	16	17	7	10	14	11	19	16	22	17	18	22	16
NO. EMPLOYEES	65	32	27	28	35	36	17	31	7	11	14	11	70	129	32	37	23	381	78

PORTLAND, ME

TOTAL ALL TYPES OF BUSINESS		JOB CATEGORY																	
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
AVERAGE	32.4	30.2	26.2	21.5	25.0	41.3	31.7	32.5			42.3		34.7	42.5	30.3	37.1	36.1	46.5	26.4
FIRST QUARTILE	23.5	25.5	22.5	16.5	16.5	29.5	24.5	25.5			34.5		26.5	38.0	24.5	31.5	16.5	31.5	23.5
MEDIAN	27.5	25.5	23.5	16.5	20.5	29.5	30.5	32.5			40.0		38.0	40.0	27.5	33.5	26.5	34.5	25.5
THIRD QUARTILE	33.5	38.0	32.5	24.5	38.0	62.5	40.0	34.5			52.5		40.0	44.0	36.5	47.5	44.0	57.5	30.5
NO. COMPANIES	9	5	3	5	3	5	3	5			3		5	5	6	5	4	4	5
NO. EMPLOYEES	9	6	3	5	3	5	3	5			3		5	10	6	5	4	4	27

PROVIDENCE, RI

TOTAL ALL TYPES OF BUSINESS		JOB CATEGORY																	
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
AVERAGE				38.3			37.4							53.1				44.9	25.8
FIRST QUARTILE				29.5			31.5							40.0				36.5	18.0
MEDIAN				38.0			34.5							47.5				38.0	23.5
THIRD QUARTILE				38.0			38.0							62.5				47.5	32.5
NO. COMPANIES				3			5							3				3	3
NO. EMPLOYEES				4			5							4				4	18

READING, PA

TOTAL ALL TYPES OF BUSINESS		JOB CATEGORY																	
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
AVERAGE	34.5	41.1	32.3	28.5	33.5	48.4	35.0	31.7	29.3	40.1	37.4	40.3	41.7	28.6	39.1	31.3	46.3	29.2	33.9
FIRST QUARTILE	25.5	36.5	25.5	20.5	27.5	40.0	29.5	26.5	19.5	31.5	25.5	34.5	32.5	21.5	32.5	26.5	38.0	22.5	29.5
MEDIAN	33.5	42.0	30.5	29.5	30.5	47.5	32.5	30.5	30.5	44.0	38.0	42.0	40.0	25.5	38.0	31.5	47.5	28.5	36.5
THIRD QUARTILE	42.0	47.5	34.5	32.5	38.0	57.5	38.0	34.5	31.5	47.5	42.0	47.5	52.5	35.5	47.5	38.0	52.5	35.5	40.0
NO. COMPANIES	21	8	10	20	18	20	12	19	4	9	9	9	17	13	15	16	19	22	18
NO. EMPLOYEES	23	7	20	20	21	20	12	23	4	9	9	9	35	13	17	22	51	372	112

ROCHESTER, NY

TOTAL ALL TYPES OF BUSINESS

TOTAL ALL TYPES OF BUSINESS			JOB CATEGORY																	
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	36.9		25.8	21.8	28.4	38.8	29.8	29.2		26.5	24.8	35.2	54.4	30.6	33.0	24.7	47.8	27.6	37.6	30.2
FIRST QUARTILE	26.5		16.5	19.5	19.5	27.5	21.5	21.5		16.5	22.5	28.5	52.5	18.0	20.5	20.5	40.0	24.5	32.5	19.5
MEDIAN	34.5		24.5	21.5	26.5	40.0	33.5	28.5		27.5	24.5	31.5	57.5	24.5	31.5	27.5	42.0	28.5	35.5	32.5
THIRD QUARTILE	47.5		30.5	25.5	38.0	44.0	34.5	35.5		30.5	27.5	42.0	62.5	34.5	47.5	32.5	62.5	35.5	36.5	40.0
NO. COMPANIES	16		4	5	7	12	3	6		4	3	5	9	7	4	7	6	5	7	9
NO. EMPLOYEES	16		4	6	7	12	1	7		4	3	5	25	8	5	8	7	26	22	16

SPRINGFIELD (WESTERN MA)

TOTAL ALL TYPES OF BUSINESS

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	33.8	40.1	33.3	26.2	29.2	36.7	31.6	28.5	22.5	31.7	33.3	35.8	48.7	32.2	31.7	25.3	45.3	25.6	30.5	34.4
FIRST QUARTILE	27.5	27.5	29.5	18.0	22.5	32.5	21.5	24.5	18.0	24.5	29.5	30.5	40.0	21.5	27.5	20.5	36.5	21.5	27.5	26.5
MEDIAN	33.5	42.0	32.5	25.5	26.5	36.5	29.5	24.5	21.5	30.5	31.5	31.5	52.5	29.5	31.5	22.5	44.0	26.5	31.5	33.5
THIRD QUARTILE	38.0	52.5	38.0	29.5	34.5	47.5	33.5	32.5	26.5	36.5	36.5	40.0	57.5	34.5	34.5	32.5	57.5	28.5	32.5	40.0
NO. COMPANIES	40	11	13	14	14	33	8	21	7	8	6	6	25	12	20	11	33	34	27	30
NO. EMPLOYEES	41	11	14	14	14	33	8	24	7	8	6	6	36	12	21	11	37	340	92	33

STAMFORD (SOUTHERN CT)

TOTAL ALL TYPES OF BUSINESS

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	40.8	40.6		27.5	34.1	45.2		37.3		38.2		31.6			31.3	33.9			27.2	38.9
FIRST QUARTILE	38.0	29.5		22.5	21.5	42.0		30.5		34.5		26.5			25.5	20.5			25.5	28.5
MEDIAN	40.0	40.0		23.5	29.5	47.5		36.5		40.0		27.5			30.5	36.5			26.5	44.0
THIRD QUARTILE	44.0	44.0		36.5	38.0	47.5		38.0		40.0		34.5			38.0	36.5			24.5	47.5
NO. COMPANIES	7	5		3	4	5		4		3		4			3	4			2	6
NO. EMPLOYEES	10	7		3	4	5		4		3		4			3	4			15	7

SYRACUSE, NY

TOTAL ALL TYPES OF BUSINESS

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	39.4	38.6	29.8	23.9	31.5	48.5	33.5	27.9	26.5	35.5		33.5	44.1	35.8	37.3	30.7	44.3	23.7	31.4	30.9
FIRST QUARTILE	38.0	36.5	26.5	22.5	24.5	42.0	15.5	25.5	24.5	26.5		26.5	40.0	30.5	33.5	20.5	38.0	22.5	31.5	25.5
MEDIAN	38.0	38.0	31.5	22.5	28.5	47.5	28.5	26.5	27.5	38.0		27.5	42.0	30.5	34.5	33.5	47.5	23.5	31.5	25.5
THIRD QUARTILE	40.0	38.0	31.5	24.5	32.5	52.5	31.5	29.5	27.5	42.0		32.5	47.5	44.0	44.0	34.5	47.5	24.5	31.5	32.5
NO. COMPANIES	7	3	2	5	4	5	4	5	3	3		4	6	6	3	4	3	3	5	3
NO. EMPLOYEES	8	4	3	5	4	5	4	9	3	3		4	11	6	3	7	3	95	15	4

WASHINGTON, DC

TOTAL ALL TYPES OF BUSINESS

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	40.5	40.7	34.6	28.7	29.3	46.1	35.1	32.4	27.4	34.8	33.3	38.7	37.1	33.9	34.9	27.1		26.5	28.1	32.6
FIRST QUARTILE	33.5	32.5	25.5	23.5	19.5	40.0	26.5	25.5	20.5	28.5	27.5	34.5	25.5	29.5	28.5	20.5		20.5	21.5	26.5
MEDIAN	42.0	40.0	34.5	26.5	27.5	47.5	31.5	32.5	27.5	34.5	33.5	36.5	40.0	32.5	35.5	22.5		26.5	25.5	28.5
THIRD QUARTILE	47.5	44.0	44.0	31.5	40.0	57.5	38.0	40.0	32.5	40.0	40.0	44.0	47.5	34.5	40.0	34.5		30.5	24.5	40.0
NO. COMPANIES	41	18	13	22	11	29	19	7	14	11	12	10	10	24	19	12		5	2	19
NO. EMPLOYEES	51	20	13	22	11	29	19	7	17	11	13	10	41	24	20	14		18	9	21

WESTCHESTER, NY

TOTAL ALL TYPES OF BUSINESS

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	34.2	39.5	29.9	26.9	30.6	40.6	28.5	30.1	25.9	35.1	28.9	30.2	34.9	30.6	33.6	33.1	44.2	34.8	32.4	35.4
FIRST QUARTILE	29.5	35.5	27.5	20.5	20.5	32.5	19.5	22.5	21.5	21.5	24.5	24.5	16.5	26.5	29.5	26.5	40.0	25.5	31.5	30.5
MEDIAN	32.5	38.0	32.5	24.5	30.5	40.0	29.5	29.5	25.5	31.5	26.5	26.5	32.5	28.5	33.5	31.5	40.0	33.5	32.5	33.5
THIRD QUARTILE	38.0	42.0	33.5	28.5	34.5	47.5	32.5	34.5	26.5	40.0	32.5	35.5	47.5	35.5	38.0	42.0	52.5	47.5	36.5	40.0
NO. COMPANIES	33	11	5	14	19	24	9	15	5	4	9	5	13	14	14	12	6	6	5	17
NO. EMPLOYEES	40	12	5	14	20	24	9	16	5	4	9	6	36	15	14	13	6	53	10	14

WORCESTER, MA

TOTAL ALL TYPES OF BUSINESS

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	33.5	35.2	33.5	25.8	27.6	36.0	27.6	31.1	24.5	45.0	40.1	32.9	46.1	30.4	33.5	29.4	41.3	28.7	32.6	33.8
FIRST QUARTILE	25.5	20.5	28.5	18.0	19.5	29.5	19.5	23.5	18.0	33.5	34.5	27.5	55.5	23.5	26.5	22.5	34.5	23.5	25.5	26.5
MEDIAN	32.5	35.5	33.5	22.5	26.5	33.5	24.5	30.5	21.5	40.0	42.0	34.5	47.5	29.5	32.5	27.5	40.0	28.5	32.5	31.5
THIRD QUARTILE	38.0	47.5	38.0	28.5	34.5	40.0	32.5	38.0	26.5	44.0	47.5	38.0	57.5	35.5	36.5	35.5	47.5	33.5	40.0	40.0
NO. COMPANIES	72	10	22	29	36	57	11	42	12	4	9	12	60	26	35	30	69	66	53	64
NO. EMPLOYEES	75	10	25	30	39	58	12	59	12	4	9	13	123	26	40	38	95	463	139	72

ACCOUNTING MANAGER	AUDITING MANAGER	COST ACCOUNTING MANAGER	PAYROLL MANAGER	CREDIT & COLLECTION MANAGER	PERSONNEL DIRECTOR	EMPLOYMENT MANAGER	CUSTOMER SERVICE MANAGER	WORD PROCESSING MANAGER	COMPENSATION MANAGER	BENEFITS MANAGER	TRAINING & DEVELOPMENT MGR.	SALES MANAGER	MANAGER, ADMIN. SERVICES	BUILDING SERVICES MANAGER	WAREHOUSE MANAGER	PLANT MANAGER	FOREMAN	GENERAL FOREMAN	PURCHASING MANAGER
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T

(AMOUNT IN THOUSANDS OF DOLLARS)

YORK, PA

TOTAL ALL TYPES OF BUSINESS		JOB CATEGORY																				
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	
AVERAGE	38.2			26.0	25.1	27.8	42.4	26.3	29.0					46.9			36.4	24.9	40.2	23.7	30.3	30.4
FIRST QUARTILE	30.5			20.5	18.0	21.5	31.5	22.5	20.5					40.0			23.5	21.5	27.5	20.5	25.5	26.5
MEDIAN	38.0			22.5	22.5	25.5	40.0	25.5	28.5					47.5			28.5	22.5	34.5	22.5	31.5	27.5
THIRD QUARTILE	47.5			27.5	30.5	36.5	47.5	27.5	36.5					47.5			38.0	28.5	52.5	24.5	34.5	35.5
NO. COMPANIES	8			4	5	7	5	3	6					5			4	4	6	8	6	6
NO. EMPLOYEES	10			4	5	7	6	4	7					9			4	7	14	100	18	6

EAST CENTRAL UNITED STATES

AKRON-CANTON, OH

TOTAL ALL TYPES OF BUSINESS									JOB CATEGORY												
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	
AVERAGE	35.4	42.2	36.4	30.6	31.5	45.1	36.2	36.0			40.6	35.3	40.7	43.3	33.9	30.9	32.9	47.7	30.6	35.8	37.5
FIRST QUARTILE	24.5	38.0	30.5	27.5	27.5	30.5	35.5	28.5			35.5	31.5	36.5	36.5	25.5	23.5	22.5	42.0	30.5	34.5	27.5
MEDIAN	31.5	44.0	38.0	29.5	32.5	47.5	38.0	33.5			44.0	32.5	38.0	40.0	32.5	31.5	29.5	47.5	30.5	34.5	36.5
THIRD QUARTILE	44.0	47.5	42.0	36.5	34.5	52.5	42.0	42.0			47.5	42.0	47.5	47.5	35.5	38.0	40.0	52.5	33.5	40.0	42.0
NO. COMPANIES	18	5	14	11	13	16	10	14			5	3	3	12	8	11	10	10	13	11	19
NO. EMPLOYEES	20	6	14	11	13	16	10	17			5	3	3	21	8	14	12	13	376	68	23

BATTLE CREEK-KALAMAZOO, MI

TOTAL ALL TYPES OF BUSINESS		JOB CATEGORY																			
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	37.8	31.3	36.3	27.8	33.6	41.9	30.7	35.7	25.2	29.9	24.6	35.2	48.5	29.5	34.6	28.0	48.8	30.2	34.9	34.2	
FIRST QUARTILE	31.5	22.5	33.5	21.5	25.5	32.5	23.5	32.5	16.5	25.5	21.5	23.5	38.0	21.5	32.5	22.5	40.0	26.5	30.5	23.5	
MEDIAN	36.5	31.5	38.0	25.5	31.5	40.0	29.5	33.5	26.5	28.5	25.5	40.0	52.5	25.5	33.5	24.5	47.5	30.5	34.5	30.5	
THIRD QUARTILE	47.5	35.5	40.0	32.5	40.0	52.5	34.5	38.0	32.5	32.5	26.5	44.0	57.5	38.0	38.0	31.5	62.5	35.5	38.0	44.0	
NO. COMPANIES	24	8	9	15	7	25	10	8	3	9	5	9	14	6	13	6	13	19	14	21	
NO. EMPLOYEES	26	8	10	15	9	26	12	9	3	9	5	9	15	7	14	6	15	179	89	26	

CHICAGO, IL

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	38.2	37.8	39.9	29.2	32.0	43.3	33.4	30.9	28.4	33.2	33.9	38.2	51.5	35.6	43.6	30.3	44.3	32.6	25.5	35.8
FIRST QUARTILE	31.5	30.5	36.5	24.5	23.5	36.5	21.5	23.5	22.5	31.5	29.5	31.5	47.5	29.5	38.0	23.5	33.5	29.5	18.0	31.5
MEDIAN	38.0	35.5	36.5	28.5	30.5	40.0	30.5	30.5	29.5	32.5	32.5	36.5	47.5	36.5	42.0	31.5	44.0	32.5	20.5	38.0
THIRD QUARTILE	40.0	42.0	47.5	33.5	34.5	47.5	42.0	34.5	32.5	34.5	36.5	44.0	62.5	42.0	47.5	38.0	52.5	38.0	28.5	40.0
NO. COMPANIES	26	10	8	18	15	23	14	13	7	9	11	5	8	23	9	9	6	4	4	15
NO. EMPLOYEES	35	19	9	20	16	27	16	19	11	10	11	9	10	28	9	11	6	22	8	16

CHICAGO (NORTH/WEST), IL

TOTAL ALL TYPES OF BUSINESS				JOB CATEGORY																		
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T		
AVERAGE	40.0	39.5	39.9	28.3	38.5	44.6	36.4	34.4	30.1	43.0	38.5	42.3	43.3	31.5	35.2	33.5	54.6	28.9	36.4	39.5		
FIRST QUARTILE	35.5	35.5	32.5	20.5	27.5	32.5	27.5	31.5	26.5	36.5	38.0	35.5	38.0	24.5	27.5	31.5	47.5	25.5	31.5	32.5		
MEDIAN	40.0	36.5	40.0	25.5	33.5	42.0	30.5	32.5	32.5	40.0	40.0	42.0	42.0	31.5	34.5	33.5	62.5	27.5	33.5	38.0		
THIRD QUARTILE	42.0	42.0	42.0	34.5	52.5	57.5	42.0	35.5	34.5	52.5	47.5	52.5	47.5	36.5	42.0	35.5	62.5	31.5	40.0	44.0		
NO. COMPANIES	21	8	5	10	10	18	12	9	5	9	6	6	7	11	11	10	8	9	5	16		
NO. EMPLOYEES	29	9	6	12	14	19	12	14	5	11	6	6	62	11	11	17	17	80	16	24		

CINCINNATI, OH

TOTAL ALL TYPES OF BUSINESS				JOB CATEGORY																		
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T		
AVERAGE	35.8	38.9	34.3	25.4	32.6	39.5	25.2	32.3	26.2	35.0	27.7	36.3	45.2	33.2	37.3	32.1	44.9	27.9	32.7	34.0		
FIRST QUARTILE	28.5	28.5	30.5	20.5	23.5	28.5	18.0	27.5	18.0	30.5	25.5	26.5	38.0	27.5	29.5	25.5	38.0	24.5	26.5	27.5		
MEDIAN	34.5	38.0	32.5	25.5	30.5	34.5	24.5	27.5	23.5	34.5	29.5	34.5	42.0	31.5	38.0	30.5	42.0	27.5	32.5	32.5		
THIRD QUARTILE	38.0	47.5	36.5	29.5	40.0	47.5	31.5	32.5	35.5	40.0	29.5	44.0	52.5	40.0	40.0	38.0	52.5	29.5	38.0	40.0		
NO. COMPANIES	33	16	14	17	19	32	12	10	7	11	5	11	16	15	11	15	16	17	16	28		
NO. EMPLOYEES	38	16	14	17	19	33	18	12	7	11	5	11	48	16	11	22	33	213	54	28		

CLEVELAND, OH

TOTAL ALL TYPES OF BUSINESS		JOB CATEGORY																		
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	41.0	39.2	38.7	26.1	34.8	49.7	39.3	28.5	25.8	37.8	39.6	35.6	49.8	31.5	35.5	35.6	55.3	29.6	36.3	47.1
FIRST QUARTILE	33.5	31.5	31.5	19.5	29.5	42.0	31.5	19.5	21.5	24.5	24.5	22.5	52.5	24.5	24.5	26.5	42.0	26.5	33.5	38.0
MEDIAN	40.0	38.0	36.5	23.5	33.5	52.5	34.5	25.5	24.5	44.0	33.5	32.5	52.5	31.5	33.5	35.5	57.5	28.5	35.5	44.0
THIRD QUARTILE	44.0	44.0	44.0	27.5	40.0	62.5	47.5	35.5	24.5	47.5	47.5	44.0	52.5	35.5	38.0	38.0	62.5	32.5	40.0	62.5
NO. COMPANIES	18	11	5	8	8	10	6	5	8	5	8	10	7	9	8	5	4	5	7	7
NO. EMPLOYEES	18	12	6	8	9	10	6	26	9	5	8	16	40	9	8	5	8	68	3	10

COLUMBUS, OH

TOTAL ALL TYPES OF BUSINESS		JOB CATEGORY																		
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	36.7	41.0	32.0	29.3	31.0	42.3	31.1	31.5	25.4	35.6	31.8	38.8	41.3	32.4	35.1	32.8	46.0	30.6	34.2	36.1
FIRST QUARTILE	27.5	33.5	24.5	20.5	23.5	36.5	24.5	24.5	19.5	27.5	22.5	32.5	33.5	29.5	29.5	25.5	36.5	26.5	29.5	28.5
MEDIAN	36.5	35.5	31.5	25.5	30.5	42.0	27.5	30.5	22.5	33.5	24.5	38.0	38.0	33.5	36.5	31.5	47.5	31.5	35.5	34.5
THIRD QUARTILE	42.0	47.5	35.5	38.0	36.5	47.5	40.0	35.5	29.5	35.5	44.0	38.0	47.5	34.5	42.0	36.0	57.5	35.5	38.0	42.0
NO. COMPANIES	44	9	18	17	16	37	16	24	7	7	10	8	26	12	18	21	29	30	26	33
NO. EMPLOYEES	48	10	21	17	18	38	16	33	8	8	10	8	60	14	26	24	46	279	132	36

DAYTON, OH

TOTAL ALL TYPES OF BUSINESS		JOB CATEGORY																		
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	32.9	35.6	35.3	29.1	32.3	40.9	31.3	32.4	23.7	33.6	30.3	32.6	40.5	31.9	30.8	31.9	44.0	27.1	31.1	36.6
FIRST QUARTILE	26.5	28.5	32.5	23.5	18.0	33.5	26.5	26.5	24.5	25.5	21.5	24.5	35.5	25.5	26.5	28.5	40.0	24.5	26.5	33.5
MEDIAN	32.5	32.5	35.5	28.5	23.5	40.0	28.5	30.5	24.5	30.5	27.5	30.5	40.0	30.5	31.5	33.5	42.0	26.5	31.5	35.5
THIRD QUARTILE	38.0	44.0	38.0	31.5	40.0	47.5	40.0	35.5	24.5	40.0	42.0	35.5	44.0	32.5	34.5	34.5	47.5	28.5	34.5	40.0
NO. COMPANIES	16	6	6	8	4	17	6	12	3	7	3	4	8	8	9	7	8	12	8	15
NO. EMPLOYEES	16	6	7	8	4	17	6	12	9	8	3	4	31	8	11	9	21	164	36	18

DETROIT AREA, MI

TOTAL ALL TYPES OF BUSINESS		JOB CATEGORY																		
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	41.3	41.9	42.6	36.4	41.8	44.8	37.2	43.1	29.5	39.3	36.6	40.4	51.3	28.9	39.3	28.6	42.4		33.4	41.1
FIRST QUARTILE	34.5	35.5	38.0	21.5	22.5	32.5	30.5	40.0	22.5	32.5	32.5	32.5	40.0	18.0	33.5	22.5	33.5		32.5	31.5
MEDIAN	38.0	38.0	40.0	35.5	38.0	44.0	35.5	42.0	23.5	38.0	32.5	47.5	57.5	30.5	36.5	22.5	38.0		34.5	42.0
THIRD QUARTILE	47.5	47.5	47.5	40.0	44.0	62.5	47.5	47.5	40.0	42.0	44.0	52.5	62.5	30.5	47.5	42.0	62.5		34.5	47.5
NO. COMPANIES	18	8	7	8	4	11	8	3	5	6	6	6	5	4	6	4	5		2	9
NO. EMPLOYEES	18	11	7	8	4	14	10	10	5	6	6	7	6	4	7	10	6		15	9

EVANSVILLE, IN

TOTAL ALL TYPES OF BUSINESS		JOB CATEGORY																		
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	33.7	30.8	31.4	27.6	31.0	39.7	31.9	34.0		36.5			35.2		40.8	27.1	46.8	30.7	35.3	37.6
FIRST QUARTILE	23.5	24.5	23.5	25.5	23.5	23.5	25.5	27.5		29.5			32.5		30.5	22.5	42.0	29.5	33.5	34.5
MEDIAN	30.5	31.5	25.5	26.5	26.5	38.0	27.5	30.5		32.5			34.5		32.5	25.5	42.0	29.5	35.5	40.0
THIRD QUARTILE	42.0	36.5	32.5	31.5	34.5	57.5	32.5	44.0		47.5			36.5		47.5	31.5	47.5	31.5	36.5	44.0
NO. COMPANIES	11	3	4	5	6	3	4	3		3			5		4	7	3	5	3	6
NO. EMPLOYEES	16	3	4	5	6	3	4	3		3			5		4	7	13	98	24	9

FORT WAYNE, IN

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	38.3		34.0														47.8	25.6	32.3	38.2
FIRST QUARTILE	27.5		29.5														42.0	22.5	32.5	26.5
MEDIAN	38.0		32.5														44.0	27.5	32.5	44.0
THIRD QUARTILE	40.0		40.0														57.5	28.5	32.5	44.0
NO. COMPANIES	4		3														3	3	3	3
NO. EMPLOYEES	4		3														3	37	6	3

GRAND RAPIDS (WEST MI)

TOTAL ALL TYPES OF BUSINESS		JOB CATEGORY																		
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	34.5	45.0	33.9	30.3	33.6	38.0	30.8	29.8	24.6	37.1	37.7	39.4	41.6	32.3	36.6	38.4	40.3	25.7	30.6	35.7
FIRST QUARTILE	25.5	38.0	28.5	23.5	29.5	31.5	25.5	23.5	21.5	32.5	28.5	26.5	32.5	24.5	32.5	30.5	35.5	22.5	26.5	26.5
MEDIAN	29.5	44.0	30.5	29.5	32.5	35.5	29.5	27.5	25.5	38.0	32.5	38.0	38.0	27.5	35.5	42.0	40.0	24.5	29.5	38.0
THIRD QUARTILE	42.0	52.5	36.5	44.0	39.0	42.0	32.5	35.5	26.5	42.0	47.5	47.5	47.5	38.0	40.0	42.0	44.0	29.5	32.5	40.0
NO. COMPANIES	21	10	15	11	17	17	11	14	8	5	10	9	12	14	13	14	14	16	10	19
NO. EMPLOYEES	22	13	16	11	17	18	12	14	8	5	10	9	24	14	16	21	24	398	48	21

ACCOUNTING MANAGER	AUDITING MANAGER	COST ACCOUNTING MANAGER	PAYROLL MANAGER	CREDIT & COLLECTION MANAGER	PERSONNEL DIRECTOR	EMPLOYMENT MANAGER	CUSTOMER SERVICE MANAGER	WORD PROCESSING MANAGER	COMPENSATION MANAGER	BENEFITS MANAGER	TRAINING & DEVELOPMENT MGR.	SALES MANAGER	MANAGER, ADMIN. SERVICES	BUILDING SERVICES MANAGER	WAREHOUSE MANAGER	PLANT MANAGER	FOREMAN	GENERAL FOREMAN	PURCHASING MANAGER
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T

(AMOUNT IN THOUSANDS OF DOLLARS)

INDIANAPOLIS, IN

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	37.0	38.0	31.3	23.6	29.5	43.5	35.3	30.2	22.8	32.4	35.5	32.7	49.1	28.1	32.2	27.6	47.8	31.2	34.6	35.2
FIRST QUARTILE	27.5	33.5	22.5	18.0	24.5	31.5	29.5	24.5	16.5	25.5	26.5	23.5	42.0	20.5	31.5	22.5	38.0	27.5	27.5	30.5
MEDIAN	38.0	34.5	31.5	22.5	27.5	42.0	36.5	28.5	18.0	27.5	32.5	32.5	52.5	27.5	32.5	28.5	47.5	32.5	32.5	34.5
THIRD QUARTILE	44.0	44.0	38.0	25.5	34.5	57.5	42.0	36.5	23.5	40.0	47.5	44.0	57.5	33.5	34.5	31.5	57.5	33.5	42.0	40.0
NO. COMPANIES	32	16	10	23	13	34	14	20	5	10	10	13	17	18	18	14	6	10	7	25
NO. EMPLOYEES	38	30	11	23	17	34	15	30	6	10	10	15	24	19	25	17	8	138	32	26

ROCKFORD, IL

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	39.2		32.3	22.4	28.6	39.6	29.9	34.2			37.3	39.9	51.6	28.3	28.1	32.4	46.1	28.5	33.7	32.0
FIRST QUARTILE	33.5		29.5	18.0	16.5	34.5	31.5	28.5			31.5	27.5	44.0	19.5	24.5	23.5	44.0	26.5	30.5	24.5
MEDIAN	36.5		30.5	23.5	25.5	42.0	31.5	32.5			36.5	44.0	52.5	23.5	24.5	27.5	47.5	30.5	39.5	31.5
THIRD QUARTILE	44.0		33.5	24.5	29.5	44.0	31.5	40.0			44.0	52.5	57.5	42.0	31.5	30.5	52.5	31.5	38.0	49.0
NO. COMPANIES	11		6	6	4	14	6	9			3	3	7	3	6	7	9	11	9	12
NO. EMPLOYEES	11		6	6	4	14	15	9			3	5	8	3	16	8	9	71	29	13

TOLEDO AREA, OH

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	33.4	35.6	33.7	25.6	28.1	43.9	32.8	32.2	24.4	31.6	37.5	36.2	42.7	34.0	31.5	29.6	50.5	30.6	37.3	35.9
FIRST QUARTILE	23.5	32.5	25.5	18.0	20.5	35.5	28.5	26.5	18.0	22.5	29.5	27.5	34.5	29.5	26.5	24.5	42.0	26.5	29.5	28.5
MEDIAN	34.5	35.5	32.5	24.5	28.5	44.0	31.5	30.5	21.5	32.5	35.5	33.5	40.0	30.5	29.5	29.5	47.5	29.5	34.5	34.5
THIRD QUARTILE	42.0	40.0	42.0	29.5	35.5	52.5	36.5	35.5	26.5	36.5	42.0	44.0	52.5	35.5	40.0	34.5	62.5	34.5	44.0	44.0
NO. COMPANIES	38	12	12	20	19	35	12	12	8	7	8	14	21	19	20	17	16	20	17	29
NO. EMPLOYEES	44	12	14	20	22	36	12	14	9	7	8	15	28	23	22	20	19	207	59	33

WEST CENTRAL UNITED STATES

CEDAR RAPIDS, IA

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	37.1	35.0	33.3	22.1	30.6	36.5	26.5	27.2												
FIRST QUARTILE	30.5	31.5	31.5	16.5	24.5	31.5	20.5	16.5												
MEDIAN	33.5	31.5	32.5	19.5	28.5	35.5	26.5	16.5												
THIRD QUARTILE	44.0	42.0	36.5	29.5	33.5	44.0	32.5	38.0												
NO. COMPANIES	17	3	6	7	9	13	8	7												
NO. EMPLOYEES	21	3	6	7	9	13	9	11												

DAVENPORT, IA (QUAD-CITIES)

TOTAL ALL TYPES OF BUSINESS			JOB CATEGORY																						
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T					
AVERAGE	39.2		27.5	22.9	25.5	38.1	30.8	26.5									37.9	39.4	38.3	34.5	23.0	43.7	31.3	30.0	31.1
FIRST QUARTILE	30.5		18.0	18.0	19.5	27.5	21.5	18.0									24.5	34.5	24.5	28.5	16.5	36.5	29.5	19.5	18.0
MEDIAN	38.0		22.5	19.5	24.5	38.0	34.5	18.0									40.0	36.5	35.5	29.5	16.5	40.0	32.5	32.5	25.5
THIRD QUARTILE	42.0		29.5	24.5	26.5	42.0	36.5	31.5									47.5	42.0	47.5	40.0	28.5	47.5	35.5	38.0	38.0
NO. COMPANIES	12		4	10	7	12	3	6					4	7	7	4	4	6	6	2	8				
NO. EMPLOYEES	13		4	10	7	12	3	6					6	9	7	4	6	29	3						

DES MOINES, IA

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	35.9	33.5	30.9	26.6	28.5	42.2	30.3	33.6	28.2	31.6	31.0	37.4	34.1	25.7	32.2	23.1	47.8	29.8	33.5	34.6
FIRST QUARTILE	29.5	27.5	25.5	19.5	24.5	34.5	24.5	23.5	19.5	25.5	25.5	31.5	28.5	19.5	27.5	18.0	47.5	26.5	30.5	27.5
MEDIAN	33.5	31.5	30.5	24.5	27.5	40.0	26.5	32.5	28.5	27.5	26.5	33.5	28.5	21.5	33.5	18.0	47.5	30.5	33.5	32.5
THIRD QUARTILE	40.0	38.0	36.5	31.5	31.5	47.5	30.5	36.5	32.5	31.5	36.5	44.0	38.0	33.5	36.5	21.5	52.5	31.5	36.0	40.0
NO. COMPANIES	37	19	14	24	13	35	16	16	10	8	8	10	14	18	23	9	10	12	7	20
NO. EMPLOYEES	40	25	22	24	14	38	16	18	13	9	8	10	56	37	28	21	14	99	30	22

FARGO-MOORHEAD, ND

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																		
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
AVERAGE	34.4	37.8		20.9	25.6	33.3		26.7						29.1	29.2	23.1	25.0	49.4	33.5
FIRST QUARTILE	28.5	25.5		16.5	16.5	18.0		25.5						19.5	24.5	16.5	20.5	44.0	32.5
MEDIAN	34.5	30.5		18.0	22.5	33.5		25.5						22.5	29.5	18.0	24.5	52.5	33.5
THIRD QUARTILE	36.5	57.5		23.5	34.5	44.0		27.5						40.0	34.5	27.5	28.5	57.5	35.5
NO. COMPANIES	13	3		6	7	6		7						10	7	8	12	5	6
NO. EMPLOYEES	13	3		6	7	6		9						18	9	5	13	9	26

KANSAS CITY, MO

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																		
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
AVERAGE	34.9	44.6	30.0	32.3	25.3	43.4	27.8	28.4	24.0	38.8			50.2	38.7	31.7	29.7	35.8	29.3	34.1
FIRST QUARTILE	31.5	44.0	24.5	23.5	20.5	35.5	22.5	18.0	20.5	35.5			40.0	31.5	29.5	26.5	27.5	25.5	31.5
MEDIAN	35.5	47.5	29.5	25.5	23.5	42.0	26.5	28.5	22.5	36.5			52.5	38.0	29.5	30.5	29.5	30.5	34.5
THIRD QUARTILE	40.0	47.5	36.5	33.5	29.5	47.5	26.5	31.5	25.5	44.0			62.5	47.5	38.0	33.5	42.0	35.5	35.5
NO. COMPANIES	13	5	4	5	5	12	4	4	5	5			6	9	6	8	4	4	2
NO. EMPLOYEES	13	5	5	5	5	12	4	4	5	5			11	9	11	14	4	10	8

LINCOLN, NE

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																		
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
AVERAGE	34.5	26.6		23.5	28.9	37.1	26.1	33.9	27.6	27.9	24.7	26.5	38.3	25.3	28.2	21.3	49.3	24.2	27.5
FIRST QUARTILE	26.5	16.5		16.5	16.5	28.5	19.5	29.5	18.0	16.5	18.0	21.5	38.0	20.5	20.5	18.0	38.0	19.5	24.5
MEDIAN	33.5	21.5		21.5	30.5	34.5	21.5	31.5	21.5	28.5	25.5	23.5	40.0	23.5	25.5	18.0	44.0	21.5	26.5
THIRD QUARTILE	42.0	30.5		27.5	32.5	47.5	29.5	32.5	23.5	28.5	30.5	24.5	44.0	27.5	29.5	21.5	52.5	28.5	30.5
NO. COMPANIES	18	4		11	8	14	6	3	4	4	3	4	6	7	9	5	3	7	6
NO. EMPLOYEES	18	4		12	8	14	6	4	4	4	3	4	9	15	12	16	4	59	35

MADISON, WI

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																		
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
AVERAGE	30.2			25.9		38.2	29.3	22.0	20.7				47.5	29.0	25.5				34.9
FIRST QUARTILE	22.5			18.0		24.5	21.5	16.5	19.5				44.0	23.5	24.5				25.5
MEDIAN	23.5			25.5		36.5	24.5	18.0	19.5				44.0	25.5	24.5				40.0
THIRD QUARTILE	38.0			26.5		47.5	42.0	31.5	19.5				52.5	34.5	27.5				42.0
NO. COMPANIES	10			4		6	3	3	5				5	5	3				2
NO. EMPLOYEES	11			4		6	3	3	5				5	5	3				9

MID-MISSOURI

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																		
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
AVERAGE	35.2		29.1	24.4	29.9	40.2	24.7	28.4	25.5	23.5		35.5	45.3	24.8	32.4	26.4	44.2	22.9	26.5
FIRST QUARTILE	24.5		25.5	18.0	21.5	32.5	23.5	23.5	18.0	19.5		24.5	40.0	16.5	23.5	16.5	34.5	19.5	22.5
MEDIAN	32.5		28.5	20.5	26.5	42.0	23.5	23.5	20.5	25.5		25.5	47.5	18.0	30.5	28.5	47.5	21.5	22.5
THIRD QUARTILE	44.0		33.5	27.5	33.5	44.0	24.5	34.5	38.0	25.5		34.5	52.5	22.5	44.0	29.5	52.5	25.5	30.5
NO. COMPANIES	7		8	7	4	11	4	5	3	3		4	3	3	9	7	4	5	6
NO. EMPLOYEES	7		8	7	4	11	5	6	3	3		4	10	4	11	12	7	90	24

MILWAUKEE, WI

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																		
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
AVERAGE	37.5	41.9	39.1	27.1	33.3	45.6	34.1	37.6	24.6	35.0	35.1	37.3	44.7	35.2	35.9	33.4	53.7	29.3	38.5
FIRST QUARTILE	32.5	40.0	32.5	22.5	26.5	35.5	29.5	35.5	20.5	30.5	30.5	34.5	40.0	24.5	29.5	23.5	52.5	27.5	34.5
MEDIAN	36.5	42.0	38.0	23.5	30.5	42.0	31.5	36.5	23.5	32.5	31.5	38.0	44.0	33.5	32.5	28.5	57.5	30.5	38.0
THIRD QUARTILE	40.0	47.5	47.5	31.5	38.0	57.5	40.0	40.0	28.5	40.0	36.5	44.0	47.5	42.0	44.0	40.0	57.5	31.5	40.0
NO. COMPANIES	27	11	18	16	18	22	20	12	6	14	9	7	15	11	14	7	10	18	14
NO. EMPLOYEES	33	15	21	16	18	24	20	15	7	14	9	8	43	12	17	7	13	247	77

MINNEAPOLIS-ST. PAUL, MN

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																		
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
AVERAGE	35.5	41.6	31.3	27.9	29.7	40.6	30.1	26.9	23.6	41.3	32.6	37.9	45.4	33.6	35.5	31.0	47.6	29.7	38.0
FIRST QUARTILE	27.5	38.0	24.5	22.5	21.5	32.5	22.5	21.5	18.0	33.5	19.5	27.5	36.5	25.5	30.5	25.5	42.0	26.5	30.5
MEDIAN	36.5	42.0	30.5	26.5	28.5	40.0	30.5	25.5	24.5	36.5	25.5	38.0	44.0	31.5	32.5	29.5	47.5	30.5	38.0
THIRD QUARTILE	40.0	44.0	34.5	32.5	33.5	52.5	34.5	28.5	26.5	47.5	44.0	47.5	57.5	42.0	42.0	34.5	57.5	32.5	44.0
NO. COMPANIES	49	15	16	24	29	39	16	26	14	8	8	19	35	41	22	25	23	24	12
NO. EMPLOYEES	55	32	16	24	32	42	16	32	14	8	8	19	65	42	26	31	47	154	37

ACCOUNTING MANAGER	AUDITING MANAGER	COST ACCOUNTING MANAGER	PAYROLL MANAGER	CREDIT & COLLECTION MANAGER	PERSONNEL DIRECTOR	EMPLOYMENT MANAGER	CUSTOMER SERVICE MANAGER	WORD PROCESSING MANAGER	COMPENSATION MANAGER	BENEFITS MANAGER	TRAINING & DEVELOPMENT MGR.	SALES MANAGER	MANAGER, ADMIN. SERVICES	BUILDING SERVICES MANAGER	WAREHOUSE MANAGER	PLANT MANAGER	FOREMAN	GENERAL FOREMAN	PURCHASING MANAGER
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T

(AMOUNT IN THOUSANDS OF DOLLARS)

MINNESOTA (SOUTHERN)

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																		
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
AVERAGE	35.4			19.9		31.5							37.7	34.1	28.6		44.1	25.4	27.7
FIRST QUARTILE	25.5			18.0		30.5							32.5	20.5	23.5		38.0	22.5	25.5
MEDIAN	33.5			18.0		30.5							35.5	21.5	24.5		42.0	24.5	24.5
THIRD QUARTILE	42.0			20.5		34.5							40.0	35.5	33.5		47.5	26.5	29.5
NO. COMPANIES	7			5		6							3	7	5		6	4	5
NO. EMPLOYEES	8			5		6							8	8	6		7	15	25

OMAHA, NE

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																		
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
AVERAGE	34.6	38.5	30.2	26.0	20.3	39.2	29.2	28.1	27.1	33.0	27.6	35.0	37.7	29.1	34.4	29.8	38.0	29.0	29.2
FIRST QUARTILE	29.5	35.5	27.5	18.0	16.5	31.5	18.0	20.5	19.5	31.5	18.0	26.5	24.5	27.5	29.5	23.5	28.5	27.5	24.5
MEDIAN	33.5	40.0	31.5	24.5	25.5	36.5	21.5	27.5	21.5	32.5	23.5	33.5	33.5	30.5	32.5	27.5	38.0	29.5	28.5
THIRD QUARTILE	38.0	42.0	31.5	30.5	35.5	44.0	38.0	30.5	31.5	36.5	33.5	38.0	52.5	33.5	40.0	36.5	38.0	31.5	34.5
NO. COMPANIES	20	9	4	7	14	15	8	11	6	5	4	4	13	9	13	7	7	10	9
NO. EMPLOYEES	30	11	7	7	16	15	10	16	6	5	4	4	29	9	14	8	12	61	26

ST. LOUIS, MO

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																		
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
AVERAGE	37.9	41.8	30.3	25.6	29.9	43.7	30.3	30.3	23.7	28.4	33.4	29.7	42.3	33.5	29.2	29.2	44.2	28.7	32.2
FIRST QUARTILE	31.5	35.5	24.5	20.5	23.5	32.5	22.5	26.5	18.0	21.5	19.5	24.5	34.5	31.5	21.5	26.5	38.0	24.5	31.5
MEDIAN	36.5	42.0	31.5	24.5	29.5	40.0	25.5	33.5	19.5	23.5	26.5	28.5	42.0	34.5	29.5	28.5	40.0	28.5	32.5
THIRD QUARTILE	47.5	47.5	35.5	26.5	35.5	57.5	38.0	35.5	23.5	30.5	47.5	34.5	47.5	38.0	30.5	32.5	47.5	31.5	33.5
NO. COMPANIES	27	11	11	13	11	23	7	12	8	8	7	12	11	19	12	10	10	6	4
NO. EMPLOYEES	42	13	11	13	20	23	7	44	8	8	7	13	50	58	16	23	20	49	25

WICHITA, KS

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																		
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
AVERAGE	37.5	33.9	31.7	25.3	33.1	41.5	34.6	37.8			32.5	34.1	30.0	41.8	30.7	28.4	28.8	46.5	31.0
FIRST QUARTILE	31.5	29.5	25.5	22.5	28.5	36.5	21.5	33.5			29.5	18.0	26.5	36.5	25.5	23.5	24.5	40.0	28.5
MEDIAN	36.5	31.5	32.5	23.5	34.5	40.0	30.5	35.5			30.5	34.5	29.5	42.0	30.5	24.5	30.5	44.0	31.5
THIRD QUARTILE	42.0	38.0	33.5	31.5	36.5	44.0	40.0	44.0			34.5	44.0	32.5	47.5	36.5	29.5	32.5	57.5	31.5
NO. COMPANIES	14	8	7	9	10	13	8	9			6	8	4	10	10	9	10	8	7
NO. EMPLOYEES	17	10	7	9	14	13	8	10			6	8	5	22	10	9	13	10	165

SOUTHERN UNITED STATES

BIRMINGHAM, AL

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																		
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
AVERAGE	38.2	39.4	37.3	30.7	37.3	44.3	33.8	33.0	22.1	38.5	36.9	37.9	47.3	37.2	28.9	31.4	42.8	26.2	30.2
FIRST QUARTILE	29.5	19.5	25.5	18.0	28.5	36.5	29.5	26.5	18.0	25.5	24.5	32.5	40.0	31.5	26.5	27.5	35.5	21.5	26.5
MEDIAN	34.5	42.0	36.5	22.5	34.5	42.0	32.5	29.5	18.0	38.0	36.5	36.5	52.5	35.5	28.5	28.5	38.0	26.5	28.5
THIRD QUARTILE	47.5	47.5	42.0	40.0	47.5	47.5	36.5	34.5	22.5	38.0	52.5	38.0	57.5	40.0	31.5	36.5	52.5	30.5	35.5
NO. COMPANIES	12	8	8	6	8	12	9	8	5	4	7	9	9	5	6	11	8	8	8
NO. EMPLOYEES	13	8	8	6	10	12	10	9	6	4	7	9	17	5	8	15	12	82	30

CHARLOTTE, NC

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	35.1	37.4	32.0	25.0	31.9	43.9	32.8	29.5		34.4	30.3	32.3	50.8	33.2	35.5	32.5	38.3	24.4	35.2	36.2
FIRST QUARTILE	28.5	31.5	28.5	18.0	28.5	33.5	32.5	21.5		23.5	29.5	29.5	44.0	25.5	28.5	26.5	26.5	21.5	34.5	28.5
MEDIAN	33.5	36.5	32.5	25.5	29.5	44.0	34.5	29.5		35.5	29.5	34.5	52.5	29.5	35.5	34.5	32.5	23.5	35.5	36.5
THIRD QUARTILE	44.0	38.0	35.5	29.5	34.5	47.5	35.5	36.5		36.5	31.5	36.5	57.5	40.0	38.0	36.5	47.5	26.5	38.0	44.0
NO. COMPANIES	20	8	5	12	9	20	8	6		4	6	9	7	8	9	9	7	8	4	15
NO. EMPLOYEES	23	8	5	12	10	20	10	13		4	8	9	11	9	9	13	15	94	10	15

CHATTANOOGA, TN

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	38.7	33.0	30.7	24.1	26.9	32.5	28.1	33.5	36.9	39.1		42.4	41.0	39.9	28.0	30.4	50.0	30.7	34.3	36.4
FIRST QUARTILE	32.5	23.5	21.5	18.0	19.5	22.5	18.0	27.5	22.5	21.5		29.5	29.5	32.5	21.5	24.5	42.0	25.5	28.5	33.5
MEDIAN	40.0	35.5	32.5	20.5	21.5	26.5	19.0	29.5	40.0	33.5		32.5	40.0	38.0	25.5	30.5	47.5	31.5	34.5	34.5
THIRD QUARTILE	47.5	40.0	32.5	24.5	34.5	40.0	32.5	35.5	42.0	44.0		57.5	47.5	40.0	33.5	36.5	62.5	34.5	36.5	40.0
NO. COMPANIES	18	3	8	9	9	14	4	9	5	4		7	7	6	5	10	14	13	12	16
NO. EMPLOYEES	19	3	8	9	10	16	4	10	5	4		8	14	6	5	10	21	22.5	58	16

COLUMBIA, SC

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	38.6		32.1	26.9	22.0	35.8	24.5	26.1				29.0	47.3		34.6	28.1		27.9	37.0	32.8
FIRST QUARTILE	27.5		21.5	16.5	18.0	24.5	23.5	23.5				22.5	31.5		29.5	18.0		24.5	30.5	25.5
MEDIAN	34.5		30.5	22.5	19.5	40.0	24.5	26.5				22.5	52.5		31.5	22.5		27.5	34.5	30.5
THIRD QUARTILE	42.0		36.5	30.5	26.5	42.0	24.5	31.5				42.0	52.5		38.0	47.5		30.5	35.5	40.0
NO. COMPANIES	7		4	4	4	10	4	4				3	3		5	7		3	2	6
NO. EMPLOYEES	8		4	4	5	10	4	5				3	4		5	7		34	4	6

DALLAS, TX

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	41.4	39.4	32.5	27.6	27.2	48.3	31.0	35.8	28.5		28.5	33.5	52.6	36.2	36.2	35.8	44.8	30.3	50.1	33.6
FIRST QUARTILE	33.5	29.5	26.5	20.5	24.5	31.5	26.5	29.5	25.5		23.5	25.5	47.5	29.5	24.5	23.5	34.5	27.5	47.5	18.0
MEDIAN	42.0	35.5	32.5	24.5	25.5	47.5	31.5	30.5	27.5		24.5	31.5	52.5	34.5	26.5	30.5	47.5	30.5	47.5	31.5
THIRD QUARTILE	52.5	40.0	38.0	29.5	31.5	62.5	33.5	47.5	29.5		26.5	32.5	62.5	44.0	57.5	31.5	52.5	33.5	52.5	44.0
NO. COMPANIES	13	4	3	10	3	12	5	3	5		5	5	4	8	3	4	3	4	3	7
NO. EMPLOYEES	14	4	6	10	3	12	5	3	5		5	5	5	8	3	4	3	55	8	7

DALTON (N/W), GA

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	34.1	38.6	33.5	24.0	40.5	37.5	30.3	33.0						47.5		31.0	44.7	26.2	31.9	39.1
FIRST QUARTILE	24.5	30.5	31.5	19.5	32.5	28.5	26.5	25.5						38.0		26.5	40.0	22.5	24.5	35.5
MEDIAN	38.0	38.0	34.5	22.5	40.0	29.5	29.5	33.5						42.0		30.5	44.0	27.5	31.5	38.0
THIRD QUARTILE	42.0	42.0	38.0	23.5	42.0	47.5	35.5	42.0						62.5		32.5	52.5	30.5	36.5	44.0
NO. COMPANIES	7	4	5	6	4	6	5	6						3		3	6	5	5	5
NO. EMPLOYEES	7	4	5	6	4	6	5	7						3		4	13	58	15	5

FORT WORTH, TX

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	40.8	42.7		25.3	35.4	39.3	32.5	27.3	22.5	39.9	36.3		45.4	35.8	36.1	27.1	51.1	31.8	39.8	30.8
FIRST QUARTILE	33.5	31.5		18.0	31.5	28.5	22.5	20.5	20.5	17.5	27.5		40.0	31.5	28.5	21.5	47.5	28.5	36.5	19.5
MEDIAN	38.0	44.0		20.5	33.5	40.0	22.5	26.5	20.5	35.5	35.5		47.5	38.0	40.0	21.5	57.5	32.5	38.0	28.5
THIRD QUARTILE	47.5	52.5		26.5	44.0	44.0	52.5	29.5	26.5	44.0	40.0		52.5	38.0	40.0	24.5	57.5	32.5	40.0	31.5
NO. COMPANIES	10	3		8	7	12	3	4	3	4	4		4	3	7	4	5	5	5	8
NO. EMPLOYEES	11	3		8	7	12	3	4	3	4	4		5	3	7	8	5	22	10	8

GREENSBORO, NC

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	34.9	39.8	42.5	25.6	30.5	37.4	29.3	32.3		38.2	26.8	36.9	47.4	23.7	31.7	29.8	52.8	22.7	29.5	27.1
FIRST QUARTILE	24.5	32.5	40.0	21.5	22.5	29.5	24.5	23.5		25.5	16.5	34.5	35.5	19.5	24.5	18.0	47.5	18.0	26.5	22.5
MEDIAN	32.5	33.5	40.0	24.5	22.5	35.5	29.5	26.5		36.5	19.5	34.5	47.5	21.5	31.5	24.5	57.5	22.5	29.5	24.5
THIRD QUARTILE	40.0	44.0	47.5	28.5	28.5	44.0	31.5	44.0		52.5	23.5	38.0	62.5	29.5	38.0	40.0	62.5	27.5	32.5	31.5
NO. COMPANIES	14	5	2	6	4	8	3	5		3	3	5	5	7	6	7	5	4	4	5
NO. EMPLOYEES	17	5	3	6	6	12	15	7		3	4	6	12	7	8	11	21	49	110	7

ACCOUNTING MANAGER	AUDITING MANAGER	COST ACCOUNTING MANAGER	PAYROLL MANAGER	CREDIT & COLLECTION MANAGER	PERSONNEL DIRECTOR	EMPLOYMENT MANAGER	CUSTOMER SERVICE MANAGER	WORD PROCESSING MANAGER	COMPENSATION MANAGER	BENEFITS MANAGER	TRAINING & DEVELOPMENT MGR.	SALES MANAGER	MANAGER, ADMIN. SERVICES	BUILDING SERVICES MANAGER	WAREHOUSE MANAGER	PLANT MANAGER	FOREMAN	GENERAL FOREMAN	PURCHASING MANAGER
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T

(AMOUNT IN THOUSANDS OF DOLLARS)

GREENVILLE, SC

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	41.2		32.7	23.5		41.6	30.3	18.8	19.5				44.8	34.7	35.1			24.3	36.0	39.1
FIRST QUARTILE	26.5		19.5	20.5		28.5	19.5	16.5	16.5				38.0	27.5	27.5			19.5	32.5	24.5
MEDIAN	42.0		36.5	21.5		42.0	20.5	16.5	16.5				52.5	29.5	40.0			25.5	33.5	31.5
THIRD QUARTILE	47.5		42.0	29.5		57.5	47.5	16.5	25.5				52.5	44.0	40.0			28.5	42.0	38.0
NO. COMPANIES	7		3	5		7	6	3	3				3	6	5			3	2	4
NO. EMPLOYEES	8		3	5		7	6	26	3				5	6	5			13	3	4

HIGHPOINT, NC

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE													28.7						23.9	
FIRST QUARTILE													25.5						18.0	
MEDIAN													26.5						19.5	
THIRD QUARTILE													32.5						23.5	
NO. COMPANIES													2						2	
NO. EMPLOYEES													6						20	

HOUSTON, TX

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	44.4	50.7	39.5	38.5	28.1	45.3	40.1	28.5			36.8		49.9	30.5		30.8	43.6	28.7	30.7	42.4
FIRST QUARTILE	35.5	36.5	28.5	31.5	23.5	32.5	30.5	23.5			26.5		42.0	20.5		16.5	35.5	23.5	18.0	38.0
MEDIAN	47.5	57.5	38.0	40.0	23.5	44.0	40.0	24.5			26.5		52.5	30.5		25.5	38.0	29.5	32.5	47.5
THIRD QUARTILE	52.5	62.5	44.0	42.0	31.5	62.5	47.5	32.5			57.5		57.5	36.5		33.5	44.0	32.5	34.5	47.5
NO. COMPANIES	11	4	4	5	4	9	7	4			3		9	10		4	3	6	5	9
NO. EMPLOYEES	21	6	4	5	6	9	7	4			3		16	17		4	8	48	12	9

JACKSONVILLE, FL

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	36.0	34.4	32.4	32.1	33.3	41.1	28.8	26.0	24.0	35.0	32.9	32.9	44.8	33.7	30.0	28.1	44.3	34.1	40.2	30.0
FIRST QUARTILE	25.5	30.5	29.5	18.0	24.5	26.5	18.0	16.5	16.5	32.5	26.5	28.5	33.5	19.5	24.5	16.5	32.5	27.5	33.5	22.5
MEDIAN	33.5	34.5	31.5	32.5	24.5	40.0	20.5	24.5	18.0	32.5	29.5	30.5	42.0	35.5	28.5	22.5	38.0	35.5	35.5	25.5
THIRD QUARTILE	40.0	38.0	35.5	42.0	31.5	57.5	47.5	33.5	21.5	40.0	31.5	31.5	52.5	42.0	32.5	34.5	62.5	40.6	47.5	34.5
NO. COMPANIES	14	7	5	7	6	17	7	10	4	3	4	6	6	10	9	10	2	7	6	11
NO. EMPLOYEES	14	11	11	7	8	17	7	15	4	3	4	8	6	10	9	18	3	101	22	12

KINGSPORT (EAST TN)

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	35.6	39.2	35.7	28.1	22.7	46.7	38.9	29.6		40.5		38.5	44.1	40.5	37.8	30.4	54.1	34.6	42.2	38.5
FIRST QUARTILE	28.5	35.5	26.5	24.5	18.0	33.5	31.5	25.5		36.5		33.5	38.0	22.5	25.5	26.5	47.5	30.5	29.5	28.5
MEDIAN	36.5	40.0	36.5	24.5	21.5	47.5	36.5	29.5		40.0		40.0	42.0	34.5	38.0	28.5	52.5	33.5	42.0	38.0
THIRD QUARTILE	42.0	42.0	44.0	32.5	28.5	52.5	40.0	32.5		40.0		42.0	52.5	47.5	47.5	34.5	62.5	47.5	57.5	47.5
NO. COMPANIES	13	3	6	6	3	12	4	5		5		3	6	4	8	8	10	12	9	12
NO. EMPLOYEES	17	3	7	6	3	12	4	7		5		3	29	4	10	13	12	138	46	13

KNOXVILLE (GREATER), TN

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	33.9					48.0	32.7				43.6	33.5		26.5	38.6			27.9	32.0	45.5
FIRST QUARTILE	18.0					44.0	24.5				42.0	26.5		16.5	18.0			23.5	32.5	21.5
MEDIAN	32.5					44.0	31.5				47.5	28.5		26.5	26.5			23.5	32.5	52.8
THIRD QUARTILE	40.0					52.5	42.0				47.5	31.5		36.5	47.5			34.5	32.5	62.5
NO. COMPANIES	5					2	2				2	3		3	4			3	2	3
NO. EMPLOYEES	5					5	3				5	4		3	4			47	6	3

LEXINGTON, KY

TOTAL ALL TYPES OF BUSINESS

	JOB CATEGORY																					
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T		
AVERAGE	26.7				25.4	39.6		31.5										26.9	29.9	32.9		
FIRST QUARTILE	19.0				14.0	30.5		23.5										22.5	26.5	22.5		
MEDIAN	26.5				26.5	38.0		29.5										22.5	27.5	33.5		
THIRD QUARTILE	32.5				28.5	47.5		47.5										33.5	24.5	33.5		
NO. COMPANIES	8				3	7		3										3	4	6		
NO. EMPLOYEES	14				4	7		3										14	11	4		

LITTLE ROCK, AR

TOTAL ALL TYPES OF BUSINESS

	JOB CATEGORY																					
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T		
AVERAGE	33.5	40.8		23.9	30.1	38.5	28.9	24.7	23.6	36.0	38.8	36.3	48.8	31.3	27.5	24.0				19.3		
FIRST QUARTILE	26.5	35.5		16.5	18.0	29.5	19.5	16.5	16.5	27.5	29.5	28.5	34.0	27.5	22.5	21.5				16.5		
MEDIAN	31.5	35.5		16.5	27.5	33.5	23.5	26.5	21.5	35.5	35.5	28.5	52.5	33.5	23.5	23.5				18.0		
THIRD QUARTILE	40.0	47.5		23.5	35.5	52.5	35.5	28.5	27.5	44.0	52.5	42.0	62.5	35.5	25.5	23.5				21.5		
NO. COMPANIES	14	6		9	5	13	6	11	7	5	3	5	5	5	6	5				2		
NO. EMPLOYEES	14	6		9	8	13	6	15	7	5	3	6	14	5	6	21				21		

LOUISVILLE, KY

TOTAL ALL TYPES OF BUSINESS

	JOB CATEGORY																					
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T		
AVERAGE	35.0	37.0	33.3	26.3	29.3	43.3	26.2	27.8	31.2	34.6		33.4	42.6	38.7	37.4	29.8	50.0	26.8	31.2	37.8		
FIRST QUARTILE	29.5	35.5	30.5	18.0	26.5	33.5	16.5	20.5	20.5	31.5		27.5	36.0	31.5	33.5	25.5	44.0	23.3	29.5	33.5		
MEDIAN	34.5	35.5	30.5	22.5	27.5	42.0	18.9	26.5	30.5	31.5		28.5	40.0	36.0	39.0	27.5	52.5	26.5	29.5	34.0		
THIRD QUARTILE	40.0	38.0	38.0	34.5	32.5	47.5	35.5	32.5	34.5	38.0		38.0	47.5	47.5	38.0	38.0	62.5	29.5	33.5	42.0		
NO. COMPANIES	18	9	6	7	6	15	8	10	6	5		8	13	7	8	9	10	14	9	13		
NO. EMPLOYEES	18	9	6	7	14	16	13	14	6	5		8	29	9	9	10	11	122	37	14		

NASHVILLE, TN

TOTAL ALL TYPES OF BUSINESS

	JOB CATEGORY																					
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T		
AVERAGE	36.1	47.4		30.5	26.5		29.5	28.2			42.8	44.9	54.2		31.5	32.5	41.3	22.0		37.3		
FIRST QUARTILE	32.5	44.0		26.5	16.5		18.0	22.5			29.5	32.5	52.5		27.5	27.5	33.5	18.0		32.5		
MEDIAN	33.5	47.5		29.5	31.5		18.0	28.5			40.0	42.0	52.5		30.5	29.5	34.5	23.5		33.5		
THIRD QUARTILE	36.5	52.5		35.5	32.5		19.5	33.5			44.0	52.5	57.5		32.5	31.5	34.5	24.5		35.5		
NO. COMPANIES	3	2		3	3		2	3			4	2	2		4	5	2	2		3		
NO. EMPLOYEES	4	6		3	5		4	3			4	4	3		4	8	4	47		4		

OKLAHOMA CITY, OK

TOTAL ALL TYPES OF BUSINESS

	JOB CATEGORY																					
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T		
AVERAGE	36.9	31.6	36.8	26.3	34.7	38.7	28.3	31.0	19.4			39.5	49.2	25.6	34.9	29.8	57.5	31.5	24.5	35.3		
FIRST QUARTILE	23.5	22.5	27.5	18.0	29.5	28.5	20.5	24.5	16.5			21.5	47.5	26.5	27.5	16.5	47.5	30.5	21.5	21.5		
MEDIAN	32.5	33.5	31.5	24.5	30.5	33.5	28.5	30.5	18.0			34.5	47.5	26.5	30.5	23.5	57.5	32.5	23.5	33.5		
THIRD QUARTILE	47.5	34.5	35.5	31.5	31.5	47.5	31.5	34.5	19.5			62.5	62.5	28.5	38.0	31.5	62.5	34.5	25.5	40.0		
NO. COMPANIES	14	6	4	10	5	12	6	8	4			3	7	5	6	4	3	5	6	8		
NO. EMPLOYEES	16	7	4	10	5	12	5	11	4			3	10	5	7	4	4	69	72	8		

ORLANDO (GREATER), FL

TOTAL ALL TYPES OF BUSINESS

	JOB CATEGORY																					
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T		
AVERAGE	38.5	37.5	36.8	29.4		41.6	33.3	34.3	22.5	41.2	31.4	35.9	36.0	34.1	36.9	34.2			30.7	36.5	40.1	
FIRST QUARTILE	29.5	31.5	23.5	20.5		34.5	30.5	34.5	22.5	34.5	25.5	29.5	31.5	16.5	32.5	30.5			28.5	28.5	30.5	
MEDIAN	40.0	31.5	35.5	29.5		40.0	31.5	36.5	22.5	42.0	29.5	30.5	38.0	34.5	34.5	36.5			33.5	38.0	40.0	
THIRD QUARTILE	47.5	47.5	44.0	36.5		44.0	36.5	36.5	22.5	52.5	36.5	40.0	40.0	38.0	44.0	38.0			33.5	40.0	52.5	
NO. COMPANIES	11	6	4	7		10	5	6	2	7	6	7	5	4	5	8			4	2	6	
NO. EMPLOYEES	15	6	4	7		10	5	13	3	7	6	8	12	4	5	9			38	11	7	

RICHMOND, VA

TOTAL ALL TYPES OF BUSINESS

	JOB CATEGORY																					
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T		
AVERAGE	33.6	40.0	36.1	23.7	38.0	40.7	31.8	27.8	23.8	32.7	38.1	34.1	33.7	35.5	28.8	22.3	43.0	24.8	31.1	34.1		
FIRST QUARTILE	26.5	35.5	31.5	21.5	32.5	27.5	29.5	22.5	16.5	30.5	28.5	28.5	31.5	27.5	22.5	20.5	36.5	19.5	20.5	26.5		
MEDIAN	34.5	38.0	34.5	24.5	38.0	35.5	30.5	26.5	20.5	32.5	31.5	31.5	31.5	35.5	25.5	20.5	42.0	24.5	29.5	31.5		
THIRD QUARTILE	36.5	42.0	36.5	25.5	42.0	52.5	33.5	32.5	24.5	35.5	44.0	40.0	31.5	44.0	33.5	25.5	52.5	28.5	38.0	38.0		
NO. COMPANIES	26	11	8	8	5	26	10	8	9	7	8	13	11	18	14	8	6	9	3	13		
NO. EMPLOYEES	32	24	8	9	7	26	13	8	10	7	9	13	89	18	14	19	6	51	18	15		

ACCOUNTING MANAGER	AUDITING MANAGER	COST ACCOUNTING MANAGER	PAYROLL MANAGER	CREDIT & COLLECTION MANAGER	PERSONNEL DIRECTOR	EMPLOYMENT MANAGER	CUSTOMER SERVICE MANAGER	WORD PROCESSING MANAGER	COMPENSATION MANAGER	BENEFITS MANAGER	TRAINING & DEVELOPMENT MGR.	SALES MANAGER	MANAGER, ADMIN. SERVICES	BUILDING SERVICES MANAGER	WAREHOUSE MANAGER	PLANT MANAGER	FOREMAN	GENERAL FOREMAN	PURCHASING MANAGER
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T

(AMOUNT IN THOUSANDS OF DOLLARS)

ROANOKE, VA

TOTAL ALL TYPES OF BUSINESS		JOB CATEGORY																	
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
AVERAGE		36.7			23.9	20.2	43.8		31.9				31.7	43.5		34.3		23.9	24.6
FIRST QUARTILE		26.5			16.5	16.5	29.5		23.5				16.5	44.0		27.5		19.5	16.5
MEDIAN		35.5			16.5	21.5	44.0		31.5				34.5	44.0		31.5		21.5	32.5
THIRD QUARTILE		42.0			22.5	22.5	47.5		32.5				44.0	47.5		35.5		28.5	34.5
NO. COMPANIES		9			5	3	8		4				3	4		5		5	4
NO. EMPLOYEES		9			5	3	8		4				3	5		5		33	8

SABINE-NECHES, TX

TOTAL ALL TYPES OF BUSINESS		JOB CATEGORY																	
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
AVERAGE		41.5		33.0	25.5		36.2	34.8										23.4	27.7
FIRST QUARTILE		29.5		26.5	19.5		26.5	25.5										18.0	22.5
MEDIAN		31.5		30.5	24.5		38.0	31.5										21.5	25.5
THIRD QUARTILE		47.5		42.0	32.5		44.0	47.5										29.5	33.5
NO. COMPANIES		4		3	3		3	3										2	2
NO. EMPLOYEES		4		3	3		3	3										25	12

SAN ANTONIO, TX

TOTAL ALL TYPES OF BUSINESS		JOB CATEGORY																	
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
AVERAGE		33.7					44.4	31.7								23.1		25.1	31.6
FIRST QUARTILE		25.5					24.5	22.5								18.0		23.5	29.5
MEDIAN		34.5					47.5	30.5								24.5		25.5	29.5
THIRD QUARTILE		38.0					52.5	42.0								24.5		27.5	36.5
NO. COMPANIES		4					4	3								3		2	3
NO. EMPLOYEES		6					7	3								4		15	5

TAMPA BAY, FL

TOTAL ALL TYPES OF BUSINESS		JOB CATEGORY																	
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
AVERAGE		35.4	33.8	30.3	28.5	34.1	44.7	24.4	30.9	25.2	34.5	31.1	38.6	49.8	36.9	35.1	31.6	56.7	33.4
FIRST QUARTILE		25.5	24.5	19.5	18.0	20.5	33.5	18.0	22.5	19.5	22.5	22.5	30.5	36.5	30.5	29.5	19.5	47.5	27.5
MEDIAN		35.5	35.5	20.5	20.5	38.0	42.0	18.0	29.5	21.5	34.5	23.5	40.0	57.5	34.5	31.5	28.5	57.5	36.5
THIRD QUARTILE		44.0	40.0	40.0	38.0	38.0	57.5	28.5	40.0	24.5	40.0	44.0	47.5	57.5	38.0	44.0	36.5	62.5	38.0
NO. COMPANIES		13	8	5	7	7	15	8	7	5	6	5	6	4	6	11	4	5	4
NO. EMPLOYEES		16	10	6	7	9	15	20	7	5	6	5	7	11	6	13	4	8	72

TULSA, OK

TOTAL ALL TYPES OF BUSINESS		JOB CATEGORY																	
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
AVERAGE		38.9	38.2		25.8	32.7		34.1					36.7	41.2	37.8		35.8	46.6	30.2
FIRST QUARTILE		35.5	34.5		18.0	24.5		23.5					19.5	36.5	32.5		32.5	40.0	27.5
MEDIAN		40.0	38.0		20.5	33.5		34.5					38.0	38.0	33.5		35.5	47.5	30.5
THIRD QUARTILE		44.0	42.0		24.5	40.0		36.5					52.5	44.0	47.5		38.0	52.5	34.5
NO. COMPANIES		7	2		4	3		3					3	3	3		3	3	2
NO. EMPLOYEES		11	3		4	3		4					3	11	3		5	8	35

WINSTON-SALEM, NC

TOTAL ALL TYPES OF BUSINESS		JOB CATEGORY																	
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
AVERAGE		36.6	37.2	40.6	30.2	31.4	32.7	32.8				36.7	31.3	37.2	47.8	35.5	36.0	19.0	41.8
FIRST QUARTILE		26.5	24.5	30.5	19.5	27.5	26.5	19.5				20.5	16.5	22.5	34.5	25.5	21.5	16.5	35.5
MEDIAN		38.0	29.5	44.0	25.5	33.5	31.5	25.5				42.0	22.5	31.5	47.5	34.5	31.5	16.5	40.0
THIRD QUARTILE		44.0	57.5	47.5	44.0	33.5	40.0	28.5				47.5	42.0	57.5	62.5	35.5	33.5	19.5	44.0
NO. COMPANIES		15	3	5	7	6	9	4				3	4	3	5	5	4	4	3
NO. EMPLOYEES		20	3	5	7	7	9	4				3	4	3	15	5	4	4	12

WESTERN UNITED STATES

EUGENE, OR

TOTAL ALL TYPES OF BUSINESS

	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	30.0			33.9				36.8					33.1				37.8		27.7	
FIRST QUANTILE	19.5			21.5				38.0					25.5				38.0		25.5	
MEDIAN	20.5			38.0				38.0					38.0				38.0		25.5	
THIRD QUANTILE	35.5			38.0				38.0					38.0				38.0		30.5	
NO. COMPANIES	6			2				2					4				2		5	
NO. EMPLOYEES	6			4				8					7				74		6	

LOS ANGELES, CA

TOTAL ALL TYPES OF BUSINESS

	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	31.1	41.6	35.1	27.0	27.8	39.7	40.8	30.8	27.6	31.7	34.2	39.8	56.2	42.9	45.4	36.8	39.5	29.6	31.6	34.9
FIRST QUANTILE	23.5	38.0	32.5	23.5	22.5	34.5	38.0	25.5	26.5	29.5	32.5	29.5	52.5	38.0	29.5	29.5	29.5	29.5	29.5	22.5
MEDIAN	23.5	38.0	32.5	23.5	26.5	34.5	38.0	26.5	26.5	29.5	32.5	29.5	52.5	47.5	52.5	29.5	29.5	29.5	29.5	40.0
THIRD QUANTILE	40.0	38.0	40.0	28.5	34.5	38.0	38.0	34.5	30.5	29.5	32.5	47.5	62.5	47.5	52.5	40.0	44.0	30.5	31.5	47.5
NO. COMPANIES	13	2	5	9	3	12	5	4	0	4	3	3	5	9	4	6	7	7	5	7
NO. EMPLOYEES	34	4	8	23	3	29	16	4	26	25	23	4	8	26	3	12	15	45	17	7

PHOENIX, AZ

TOTAL ALL TYPES OF BUSINESS

	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	39.2	42.7	36.3	28.0	31.2	43.7	35.9	27.0	32.0	35.0	36.1	38.7	46.5	35.1	35.2	33.9	52.2	30.8	32.2	37.8
FIRST QUANTILE	31.5	36.5	28.5	23.5	22.5	31.5	21.5	23.5	23.5	21.5	27.5	27.5	38.0	25.5	28.5	27.5	44.0	27.5	27.5	27.5
MEDIAN	35.5	42.0	36.5	24.5	29.5	42.0	35.5	25.5	29.5	33.5	34.5	40.0	47.5	35.5	33.5	31.5	57.5	34.5	32.5	35.5
THIRD QUANTILE	47.5	47.5	38.0	32.5	32.5	57.5	47.5	29.5	35.5	44.0	40.0	47.5	52.5	36.5	38.0	42.0	62.5	34.5	36.5	42.0
NO. COMPANIES	29	14	11	21	11	25	14	9	6	13	10	15	14	12	16	12	10	9	9	19
NO. EMPLOYEES	42	24	14	26	11	26	15	11	6	16	10	15	45	17	27	14	14	56	16	20

PORTLAND, OR

TOTAL ALL TYPES OF BUSINESS

	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	31.7	44.0	37.5	23.5	30.4	43.3	31.5	27.6		43.7		33.7	42.7	28.0	37.2	35.7	45.5	28.9	32.9	33.3
FIRST QUANTILE	26.5	36.5	24.5	19.5	19.5	33.5	27.5	18.0		34.5		27.5	40.0	20.5	33.5	24.5	39.0	26.5	30.5	26.5
MEDIAN	29.5	38.0	35.5	19.5	29.5	42.0	30.5	21.5		44.0		35.5	42.0	27.5	38.0	38.0	44.0	28.5	30.5	32.5
THIRD QUANTILE	35.5	57.5	52.5	25.5	34.5	52.5	35.5	34.5		52.5		38.0	47.5	35.5	40.0	42.0	47.5	30.5	35.5	36.5
NO. COMPANIES	18	3	3	3	9	10	5	7		3		3	13	13	3	8	7	9	4	17
NO. EMPLOYEES	18	3	3	5	9	10	5	11		3		3	32	13	3	11	12	94	6	17

PUEBLO, CO

TOTAL ALL TYPES OF BUSINESS

	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	37.8			20.9	23.6	31.6								31.3		27.3		33.2		27.6
FIRST QUANTILE	31.5			16.5	16.5	16.5								28.5		25.5		26.5		16.5
MEDIAN	44.0			18.0	19.5	35.5								35.5		28.5		38.0		25.5
THIRD QUANTILE	44.0			21.5	21.5	36.5								35.5		30.5		38.0		28.5
NO. COMPANIES	4			4	4	4								2		3		2		2
NO. EMPLOYEES	8			4	5	4								5		5		8		4

SALEM AREA, OR

TOTAL ALL TYPES OF BUSINESS

	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	33.1	29.5	26.8	25.2	24.2	37.1		22.5				27.0	38.6		33.3	31.5	43.4	30.0	34.5	32.4
FIRST QUANTILE	33.5	27.5	23.5	20.5	16.5	30.5		21.5				19.5	35.5		30.5	26.5	38.0	28.5	29.5	30.5
MEDIAN	33.5	27.5	26.5	24.5	17.0	35.5		22.5				21.5	36.5		30.5	29.5	42.0	30.5	35.5	33.5
THIRD QUANTILE	33.5	31.5	30.5	24.5	38.0	38.0		23.5				40.0	38.0		35.5	38.0	52.5	32.5	36.5	40.0
NO. COMPANIES	11	3	3	4	3	9		3				3	5		3	3	4	4	5	6
NO. EMPLOYEES	58	21	3	8	3	16		3				3	13		7	6	10	21	11	7

SAN FRANCISCO, CA

TOTAL ALL TYPES OF BUSINESS

	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	39.0	47.8		27.3		46.9		25.8	25.5	41.8	43.9	40.7	37.4	37.9						43.9
FIRST QUANTILE	29.5	42.0		20.5		34.5		18.0	20.5	31.5	42.0	38.0	27.5	28.5						26.5
MEDIAN	40.0	47.5		24.5		44.0		23.5	24.5	44.0	42.0	40.0	29.5	38.0						44.0
THIRD QUANTILE	47.5	52.5		28.5		62.5		27.5	28.5	44.0	44.0	44.0	47.5	47.5						47.5
NO. COMPANIES	13	3		4		9		3	4	4	2	3	5	11						4
NO. EMPLOYEES	15	7		4		11		9	4	4	4	3	30	11						4

ACCOUNTING MANAGER	AUDITING MANAGER	COST ACCOUNTING MANAGER	PAYROLL MANAGER	CREDIT & COLLECTION MANAGER	PERSONNEL DIRECTOR	EMPLOYMENT MANAGER	CUSTOMER SERVICE MANAGER	WORD PROCESSING MANAGER	COMPENSATION MANAGER	BENEFITS MANAGER	TRAINING & DEVELOPMENT MGR.	SALES MANAGER	MANAGER, ADMIN. SERVICES	BUILDING SERVICES MANAGER	WAREHOUSE MANAGER	PLANT MANAGER	FOREMAN	GENERAL FOREMAN	PURCHASING MANAGER
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T

(AMOUNT IN THOUSANDS OF DOLLARS)

SAN JOSE, CA

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	37.2	48.0	42.5	35.7	37.6	49.9	45.3	33.9	30.3	42.8	40.6	39.4	51.9	36.7	42.1	35.7	42.1	37.8	44.4	43.8
FIRST QUARTILE	28.5	47.5	33.5	28.5	31.5	42.0	36.5	28.5	25.5	35.5	29.5	36.5	42.0	27.5	27.5	29.5	34.5	40.0	40.0	24.5
MEDIAN	34.5	47.5	36.5	34.5	34.5	47.5	44.0	30.5	28.5	40.0	32.5	42.0	47.5	34.5	47.5	31.5	38.0	40.0	47.5	40.0
THIRD QUARTILE	42.0	47.5	47.5	38.0	38.0	62.5	52.5	34.5	34.5	47.5	38.0	44.0	62.5	40.0	52.5	40.0	40.0	40.0	47.5	57.5
NO. COMPANIES	15	6	4	9	5	14	10	6	7	6	4	5	7	11	5	5	8	5	12	
NO. EMPLOYEES	23	23	5	9	5	14	10	8	7	6	4	5	11	12	5	12	9	178	43	14

SEATTLE, WA

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	34.7	40.2	32.1	26.1	34.3	40.9	31.4	29.4	25.9	29.5	30.8	31.0	41.9	32.6	30.5	27.8	45.3	29.1	29.2	32.7
FIRST QUARTILE	30.5	33.5	26.5	20.5	27.5	31.5	27.5	23.5	18.0	27.5	27.5	27.5	38.0	27.5	25.5	22.5	40.0	27.5	24.5	26.5
MEDIAN	34.5	35.5	31.5	27.5	35.5	38.0	30.5	26.5	19.5	28.5	30.5	26.5	38.0	32.5	28.5	27.5	44.0	27.5	26.5	31.5
THIRD QUARTILE	38.0	47.5	38.0	30.5	38.0	52.5	36.5	34.5	32.5	32.5	31.5	35.5	47.5	38.0	35.5	30.5	52.5	29.5	34.5	35.5
NO. COMPANIES	28	10	5	11	11	23	8	9	8	3	4	5	14	14	12	6	8	3	7	19
NO. EMPLOYEES	30	24	5	11	11	23	10	10	8	3	4	5	27	14	12	8	18	5	22	20

SEQUOIA/PALO ALTO, CA

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	37.3			25.0	34.2	49.1								46.6	34.3	23.9				32.4
FIRST QUARTILE	28.5			19.5	16.5	42.0								40.0	26.5	19.5				19.5
MEDIAN	30.5			20.5	42.0	47.5								44.0	31.5	19.5				22.5
THIRD QUARTILE	35.5			26.5	44.0	57.5								57.5	40.0	32.5				40.0
NO. COMPANIES	6			4	3	6								5	8	2				5
NO. EMPLOYEES	8			4	3	7								5	8	3				6

STOCKTON, CA

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	44.6		27.5	28.8	30.2	43.0							33.7		37.9			39.2	35.0	38.8
FIRST QUARTILE	40.0		20.5	23.5	18.0	34.5							31.5		30.5			38.0	26.5	21.5
MEDIAN	52.5		28.5	27.5	30.5	42.0							32.5		40.0			40.0	42.0	33.5
THIRD QUARTILE	52.5		30.5	35.5	42.0	52.5							35.5		42.0			40.0	42.0	47.5
NO. COMPANIES	5		4	3	3	3							3		4			2	4	4
NO. EMPLOYEES	5		4	3	3	3							30		5			5	5	4

CANADA

HAMILTON, ON

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	36.3	44.6	40.8	29.7	34.8	47.2	38.8	34.6	38.1	44.3	33.3	42.6	48.7	41.7	40.5	33.3	44.7	32.0	39.3	35.2
FIRST QUARTILE	31.5	36.5	27.5	23.5	27.5	40.0	32.5	27.5	24.5	36.5	23.5	26.5	42.0	32.5	35.5	23.5	38.0	29.5	34.5	30.5
MEDIAN	35.5	42.0	35.5	28.5	31.5	47.5	36.5	30.5	33.5	44.0	36.5	44.0	52.5	40.0	40.0	34.5	44.0	31.5	36.5	34.5
THIRD QUARTILE	40.0	52.5	47.5	33.5	44.0	57.5	47.5	35.5	34.5	52.5	40.0	47.5	62.5	47.5	47.5	38.0	47.5	33.5	38.0	38.0
NO. COMPANIES	19	5	4	6	10	13	3	9	4	3	3	4	16	11	8	11	16	17	8	14
NO. EMPLOYEES	19	5	4	6	12	14	3	9	4	3	3	4	19	11	8	11	18	70	13	14

KITCHENER (GRAND VALLEY), ON

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	36.5		31.3	25.7	33.2	44.4	36.6	32.3		43.0		38.7	38.6	37.8	39.4	27.6	46.6	30.8	38.8	35.4
FIRST QUARTILE	29.5		31.5	19.0	31.5	36.5	27.5	28.5		34.5		30.5	30.5	33.5	21.5	23.5	42.0	25.5	34.5	30.5
MEDIAN	33.5		32.5	24.5	31.5	42.0	35.5	30.5		42.0		38.0	34.5	38.0	34.5	26.5	47.5	31.5	38.0	31.5
THIRD QUARTILE	40.0		33.5	28.5	33.5	47.5	42.0	38.0		52.5		47.5	47.5	42.0	44.0	32.5	52.5	38.0	44.0	40.0
NO. COMPANIES	20		9	11	5	12	5	3		3		3	11	3	4	7	13	15	12	16
NO. EMPLOYEES	20		9	12	5	12	8	3		3		3	35	3	4	7	15	140	30	18

MONTREAL, PQ

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY															
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
AVERAGE	54.6	49.2			44.3	45.4						44.6	43.3		38.4	50.7
FIRST QUARTILE	47.5	40.0			38.0	38.5						42.0	32.5		36.5	47.5
MEDIAN	57.5	52.5			47.5	40.0						44.0	40.0		38.0	52.5
THIRD QUARTILE	62.5	52.5			47.5	52.5						47.5	57.5		40.0	52.5
NO. COMPANIES	5	3			3	4						3	3		2	3
NO. EMPLOYEES	14	6			3	4						12	3		9	7

REGINA, SK

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY															
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
AVERAGE	42.2	39.5	38.0	31.2		50.2	46.5	29.4	25.5	42.1		50.1	40.3	45.4	37.0	36.1
FIRST QUARTILE	33.5	33.5	36.5	25.5		34.5	36.5	19.5	16.5	35.5		40.0	29.5	32.5	28.5	16.5
MEDIAN	47.5	33.5	36.5	32.5		52.5	47.5	19.5	27.5	38.5		52.5	40.0	44.0	31.5	36.5
THIRD QUARTILE	52.5	33.5	38.0	35.5		62.5	52.5	38.0	32.5	44.0		57.5	47.5	47.5	47.5	44.0
NO. COMPANIES	10	3	4	3		7	3	3	3	3		5	6	4	5	3
NO. EMPLOYEES	11	4	4	3		7	4	6	3	4		5	7	4	6	4

TORONTO, ON

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY															
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
AVERAGE	33.0		34.5	28.2	34.3	40.4		35.6				42.0	38.6	37.0	34.4	50.7
FIRST QUARTILE	24.5		25.5	20.5	25.5	32.5		31.5				27.5	30.5	32.5	32.5	47.5
MEDIAN	24.5		31.5	27.5	32.5	38.5		31.5				41.0	44.0	38.0	37.5	52.5
THIRD QUARTILE	42.0		39.0	31.5	47.5	44.0		44.0				47.5	47.5	44.0	36.5	52.5
NO. COMPANIES	9		4	5	7	5		6						5	6	7
NO. EMPLOYEES	14		4	5	7	5		6						15	5	6

WINNIPEG, MB

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY															
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
AVERAGE	34.8	33.8	31.9	30.9	25.1	42.9	37.1	38.0		45.8		34.3	31.6	34.9	36.1	32.4
FIRST QUARTILE	25.5	16.5	30.5	24.5	16.5	35.5	31.5	31.5		38.0		21.5	31.5	23.5	29.5	27.5
MEDIAN	36.5	32.5	30.5	27.5	24.5	40.0	32.5	34.5		40.0		31.5	32.5	30.5	38.0	30.5
THIRD QUARTILE	42.0	33.5	33.5	40.0	24.5	52.5	39.0	42.0		47.5		40.0	33.5	47.5	38.0	42.0
NO. COMPANIES	16	4	6	10	9	12	6	6		4		4	6	6	5	8
NO. EMPLOYEES	27	4	9	10	16	14	6	12		4		4	18	6	5	11

1986 MANAGEMENT SALARY SURVEY SALARY CONVERSION CHART

	ANNUAL	MONTHLY	SEMI-MONTHLY	BI-WEEKLY	WEEKLY
1.	UNDER 17,000	UNDER 1,417	UNDER 708	UNDER 654	UNDER 327
2.	17,001 - 19,000	1,417 - 1,583	708 - 792	654 - 731	327 - 365
3.	19,001 - 20,000	1,583 - 1,667	792 - 833	731 - 769	365 - 385
4.	20,001 - 21,000	1,667 - 1,750	833 - 875	769 - 808	385 - 404
5.	21,001 - 22,000	1,750 - 1,833	875 - 916	808 - 846	404 - 423
6.	22,001 - 23,000	1,833 - 1,917	916 - 958	846 - 885	423 - 442
7.	23,001 - 24,000	1,917 - 2,000	958 - 1,000	885 - 923	442 - 462
8.	24,001 - 25,000	2,000 - 2,083	1,000 - 1,042	923 - 962	462 - 481
9.	25,001 - 26,000	2,083 - 2,167	1,042 - 1,083	962 - 1,000	481 - 500
10.	26,001 - 27,000	2,167 - 2,250	1,083 - 1,125	1,000 - 1,038	500 - 519
11.	27,001 - 28,000	2,250 - 2,333	1,125 - 1,167	1,038 - 1,077	519 - 538
12.	28,001 - 29,000	2,333 - 2,417	1,167 - 1,208	1,077 - 1,115	538 - 558
13.	29,001 - 30,000	2,417 - 2,500	1,208 - 1,250	1,115 - 1,154	558 - 577
14.	30,001 - 31,000	2,500 - 2,583	1,250 - 1,292	1,154 - 1,192	577 - 596
15.	31,001 - 32,000	2,583 - 2,667	1,292 - 1,333	1,192 - 1,231	596 - 615
16.	32,001 - 33,000	2,667 - 2,750	1,333 - 1,375	1,231 - 1,269	615 - 635
17.	33,001 - 34,000	2,750 - 2,833	1,375 - 1,417	1,269 - 1,308	635 - 654
18.	34,001 - 35,000	2,833 - 2,917	1,417 - 1,458	1,308 - 1,346	654 - 673
19.	35,001 - 36,000	2,917 - 3,000	1,458 - 1,500	1,346 - 1,385	673 - 692
20.	36,001 - 37,000	3,000 - 3,083	1,500 - 1,542	1,385 - 1,423	692 - 712
21.	37,001 - 39,000	3,083 - 3,250	1,542 - 1,625	1,423 - 1,500	712 - 750
22.	39,001 - 41,000	3,250 - 3,417	1,625 - 1,708	1,500 - 1,577	750 - 788
23.	41,001 - 43,000	3,417 - 3,583	1,708 - 1,792	1,577 - 1,654	788 - 827
24.	43,001 - 45,000	3,583 - 3,750	1,792 - 1,875	1,654 - 1,731	827 - 865
25.	45,001 - 50,000	3,750 - 4,167	1,875 - 2,083	1,731 - 1,923	865 - 961
26.	50,001 - 55,000	4,167 - 4,583	2,083 - 2,292	1,923 - 2,115	961 - 1,058
27.	55,001 - 60,000	4,583 - 5,000	2,292 - 2,500	2,115 - 2,308	1,058 - 1,154
28.	OVER 60,000	OVER 5,000	OVER 2,500	OVER 2,308	OVER 1,154



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